Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2003

Volume I

Summary Report and Financial Statements

Canada

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Canada

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To Her Excellency

The Right Honourable Adrienne Clarkson,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2003.

All of which is respectfully submitted.

Lucienne Robillard

Lucienne Robillard,
President of the Treasury Board

Ottawa, October 20, 2003

To The Honourable Lucienne Robillard,
President of the Treasury Board

Madam:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2003, to be laid by you before the House of Commons.

Respectfully submitted,

Ralph Goodale,
Receiver General for Canada

Ottawa, October 20, 2003

To The Honourable Ralph Goodale,
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2003.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a discussion and analysis of the financial statements and a ten-year summary of the Government's financial transactions; analyses of revenues and expenses, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

The audited financial statements contained in Volume I are for the year ended March 31, 2003.

Respectfully submitted,

I. David Marshall,
Deputy Receiver General for Canada

Ottawa, October 20, 2003

104-06555/

VOLUME I

2002-2003

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial statements dicussion and a ten-year analysis of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada;

SECTION 3: review of revenues, expenses and accumulated deficit;

SECTION 4: analysis of consolidated accounts;

SECTION 5: analysis of accounts payable and accrued liabilities;

SECTION 6: analysis of interest-bearing debt;

SECTION 7: analysis of cash and accounts receivable;

SECTION 8: analysis of foreign exchange accounts;

SECTION 9:analysis of loans, investments and advances;

SECTION 10: analysis of non-financial assets; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

SECTION 1

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

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NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the **Annual Financial Report** prepared by the Minister of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The **Annual Financial Report** is available on the Internet at http://www.fin.gc.ca/. Copies can also be obtained by contacting the Department of Finance Distribution Centre at (613) 995-2855.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

This section, together with other sections in this volume and Volume II of the *Public Accounts of Canada*, provide detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the 2002-2003 *Annual Financial Report of the Government of Canada* published by the Minister of Finance.

This discussion and analysis of the financial statements has been prepared under the joint direction of the President of the Treasury Board, the Minister of Finance and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements, however, rests with the entire government.

Much of the discussion and analysis in this section compares the Government's financial results to gross domestic product (GDP). (A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.)

GDP is the total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. It is also referred to as Canada's annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. For example, GDP would not include the wheat used to make bread, but would include the bread itself.

GDP is calculated by Statistics Canada in accordance with international standards and is updated annually. It is calculated on a quarterly basis. For the purposes of this section, the official calendar year number is used.

Comparisons to GDP are generally accepted as appropriate indicators of the trends in the Government's financial performance.

Highlights

- A surplus of $7 billion was achieved in 2002-2003. This marks the sixth consecutive year the Government has recorded a surplus.
- As a result, the accumulated deficit stood at $511 billion, a decline of $52 billion from its peak of $563 billion in 1996-1997. The accumulated deficit-to-GDP ratio, as of March 31, 2003, was 44.2 percent – a decline of 24.2 percentage points from its peak of 68.4 percent in 1995-1996.
- Net debt has been reduced by $47 billion over the last seven years. As a result, the Government's net debt at the end of 2002-2003 was $565 billion, or 48.9 percent of GDP.
- Interest-bearing debt – the debt issued on credit markets and debt related to pension and other liabilities – declined by $2.1 billion in 2002-2003. Since 1996-1997, it has fallen by $15.9 billion.
- The revenue-to-GDP ratio fell to 16.5 percent in 2002-2003, down 1.5 percentage point from 2000-2001. This decline reflects, in part, the impact of the tax reductions announced in the February 2000 budget and October 2000 *Economic Statement and Budget Update*.
- Program spending increased 6.6 percent in 2002-2003. The program spending-to-GDP ratio increased slightly from 12.4 percent in 2001-2002 to 12.6 percent in 2002-2003.
- Public debt charges as a percentage of revenues were 19.6 percent in 2002-2003, down from the peak of 35.2 percent in 1995-1996. This is the lowest the ratio has been since the late 1970s.

Budget 2003 announced the implementation of full accrual accounting, which is the basis of preparing the Government's 2003 financial results. Annex 6 of the budget provides an explanation of full accrual accounting and its impact on the Government's financial statements.

Full accrual accounting provides a more comprehensive and up-to-date picture of the Government's financial situation. It is the accounting standard recommended for governments in Canada by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants and it has been strongly recommended by the Auditor General of Canada and the House of Commons Standing Committee on Public Accounts.

The Government's commitment to implement full accrual accounting was made in the 1995 budget, but much work was involved before actual implementation was feasible this year. New financial systems had to be put in place in all departments and agencies, accounting policies and practices had to be updated, then communicated to departments and agencies with requisite training, and the departments and agencies had to value tens of billions of dollars in assets and liabilities that had previously not been valued. Finally, the Auditor General was asked whether she could audit the amounts valued by the departments.

While delays inevitably have occurred, the implementation of full accrual accounting by the Government of Canada is a tremendous achievement and reflects the hard work and dedication of the Public Service of Canada, particularly those involved in financial administration.

On February 5, 2003, Canada's first ministers signed the Accord on Health Care Renewal, which sets out a plan for reforms to improve access to quality health care for Canadians. This plan builds on the September 2000 first ministers' agreement on health and is consistent with the recommendations of the Commission on the Future of Health Care in Canada and the Senate report *The Health of Canadians – The Federal Role*, as well as those of numerous provincial commissions on health reform.

In the Government's financial statements, expenses for the Canada Health and Social Transfer (CHST) reflect the 2002-2003 parts of this plan. In addition to cash transfers of $18.6 billion, expenses include a $2.5 billion CHST supplement and $1.5 billion in funding to the provinces and territories for diagnostic/medical equipment. Further, expenses for other transfer payments include $600 million to Canada Health Infoway to accelerate the development of health information technology, and $500 million to the Canada Foundation for Innovation in support of state-of-the-art health research facilities.

Analysis

Budget-to-actual comparison

As noted in budget documents, the Government's revenues and expenses are sensitive to changes in economic assumptions – particularly to changes in real economic growth, inflation and interest rates. To ensure that such developments do not adversely affect the Government's balanced budget targets, it follows a prudent approach to budget planning – including the use of private sector economic forecasts, regular consultations with a private sector economic advisory group, and the inclusion in the fiscal projections of an annual $3 billion Contingency Reserve, as well as extra economic prudence. If the Contingency Reserve is not needed, it is used to reduce the accumulated deficit.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes on a regular basis sensitivity impacts on the surplus. These show, for example, that

- A 1-percent decrease in real GDP growth for one year would lower the surplus by about $2.5 billion annually.
- A 1-percent reduction in inflation in the first year would lower the surplus by about $1.4 billion annually.
- A sustained 100-basis-point decline in all interest rates would improve the surplus by $0.8 billion in the first year.

Budget 2003 forecast the 2002-2003 surplus at $3 billion, which was subsequently re-affirmed by the Minister of Finance on June 25, 2003. The final outcome for 2002-2003 was a surplus of $7 billion.

The original budget for the 2002-2003 fiscal year was tabled on December 10, 2001. However, that budget was prepared on a different basis of accounting. *Budget 2003*, tabled on February 18, 2003, was presented on a full accrual basis of accounting and presented updated forecasts for the 2002-2003 fiscal year on a net basis. Note 3 iv to the financial statements in Section 2 of this volume describes the adjustments that have been made to *Budget 2003* to convert it to the gross basis of accounting used in these Public Accounts. After making these adjustments, the comparison of actual results for 2003 to the budget – at a high level – is as follows:

	2003		
	Budget	Actual	Difference
	(in millions of dollars)		
Income tax revenues	117,000	115,043	-1,957
Other taxes and duties	41,600	41,357	-243
Employment insurance premiums	18,300	17,870	-430
Other revenues	14,200	15,962	1,762
Total revenues	191,100	190,232	-868
Transfer payments	101,600	98,732	-2,868
Other program expenses	49,400	47,261	-2,139
Public debt charges	37,100	37,270	170
Total expenses	188,100	183,263	-4,837
Annual surplus	3,000	6,969	3,969

The 2002-2003 surplus is $4 billion higher than that expected in *Budget 2003*. This improvement is roughly attributable to $2.9 billion in lower transfer payments and $2.1 billion in lower other program expenses offset by $900 million in lower revenues.

The lower transfer payments are primarily the result of lower-than-expected entitlements under the fiscal arrangements programs ($2.2 billion), primarily equalization entitlements. Employment insurance benefits were $500 million lower than expected and other transfer payments were $200 million lower than expected, primarily reflecting the improved economic environment in 2002.

Other program expenses were $2.1 billion lower than estimated in *Budget 2003*, primarily reflecting lower provisions for liabilities, reflecting the improved economic environment in 2002.

Revenues were $900 million lower than estimated in *Budget 2003*. The lower-than-expected tax revenues and employment insurance premiums were partially offset by higher net gains from enterprise Crown corporations.

Comparison to 2001-2002

The implementation of full accrual accounting in 2002-2003 has been done retroactively so that the 2001-2002 results are presented on a comparative basis, as shown in the following table:

	Actual		
	2003	2002	Difference
	(in millions of dollars)		
Income tax revenues	115,043	114,139	904
Other taxes and duties	41,357	37,133	4,224
Employment insurance premiums	17,870	17,637	233
Other revenues	15,962	14,767	1,195
Total revenues	190,232	183,676	6,556
Transfer payments	98,732	90,775	7,957
Other program expenses	47,261	46,231	1,030
Public debt charges	37,270	39,651	-2,381
Total expenses	183,263	176,657	6,606
Annual surplus	6,969	7,019	-50

Income tax revenues were $900 million higher than in 2001-2002. Personal income tax revenues were $2.5 billion higher, while corporate income tax revenues declined $2 billion and other income tax revenues increased by $400 million. Personal income tax revenues increased partly because of a change in classification, with the remainder broadly in line with the growth of 3.3 percent in personal income, adjusted for the incremental impact of the tax reduction measures announced in the February 2000 budget and October 2000 *Economic Statement and Budget Update*. The decline in corporate income tax revenues is due to the impact of loss carry-forwards from 2001 and reductions in the corporate tax rate.

Other taxes and duties increased $4.2 billion. GST revenues increased $3 billion, primarily due to strong growth in consumer demand, especially durable goods and new housing. Customs import duties increased $200 million, reflecting a strong increase in imports subject to tariffs. Other excise taxes and duties were up $1 billion, in part due to the introduction of the Air Travellers Security Charge, which came into effect on April 1, 2002; the remainder of the increase is due to increases in the tobacco excise tax.

Employment insurance premiums were up $200 million as the reduction in premium rates was more than offset by the increase in the number of people employed and therefore paying premiums.

Other revenues were up $1.2 billion, primarily reflecting higher foreign exchange revenues and higher profits and revenues from Crown corporations.

Expenses were $6.6 billion higher than in 2001-2002, net of the $2.4 billion decrease in public debt charges. The decline in public debt charges is primarily attributable to a decline in the stock of interest-bearing debt and lower average effective interest rates on that debt.

Transfer payments increased by $8 billion. Elderly benefits were up $1.1 billion, reflecting both higher average benefits, which are indexed to inflation, and an increase in the number of recipients. Transfers to the provinces and territories were up $4 billion due to $3.8 billion in incremental funding for the CHST and a $1.5 billion investment in the Diagnostic/Medical Equipment Fund, offset by a decrease in entitlements under fiscal arrangements. Employment insurance benefits increased $800 million due to increased regular benefit payments and higher special benefits. Other transfer payments advanced by $1.8 billion, primarily attributable to increased funding to the Canada Foundation for Innovation ($500 million) and Canada Health Infoway ($600 million). Increased Canada child tax benefits accounted for the remainder of the increase.

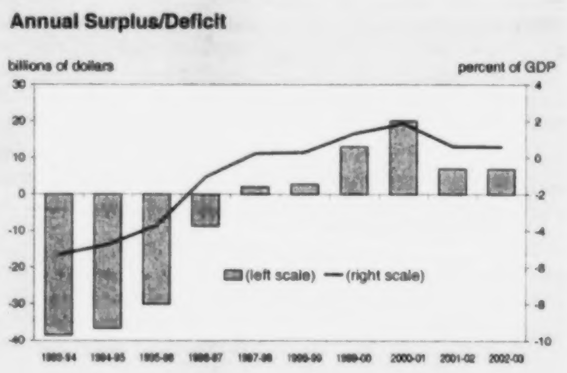
Other program expenses increased by $1 billion. Expenses related to Crown corporations were up $400 million. Defence expenses increased by $900 million, primarily reflecting incremental funding provided in *Budget 2003*. Expenses for all other departments and agencies declined by $300 million.

Significant trends

The Surplus/Deficit

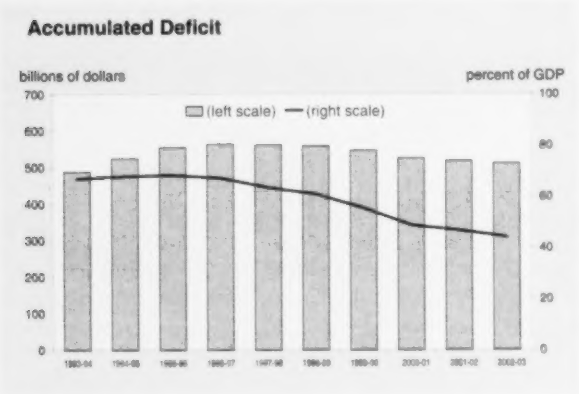
The 2002-2003 surplus of $7 billion marks the sixth consecutive year in which the Government has recorded a surplus. Canada stands out as the only Group of Seven (G-7) country in surplus in 2002, according to the Organization for Economic Co-operation and Development (OECD). The OECD also expects that Canada will be the only G-7 country to record a surplus in 2003.

The following graph illustrates the Government's surplus/deficit performance during the past 10 years.


Annual Surplus/Deficit

Accumulated Deficit

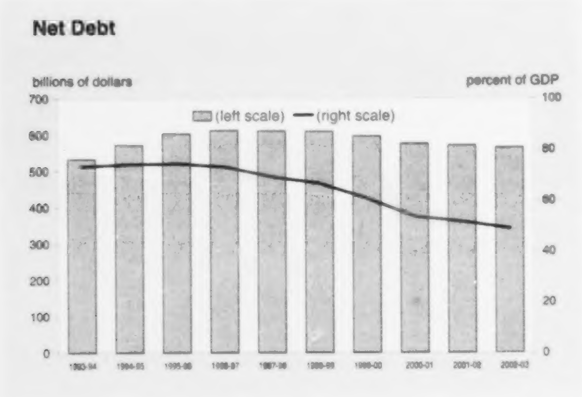
The accumulated deficit is the net accumulation of the annual surpluses and deficits since Confederation. It is also the difference between the Government's total liabilities and its assets – both *financial* and *non-financial*. Given six years of consecutive surpluses, the accumulated deficit has been on a downward track over the past six years, as shown in the following graph:


Accumulated Deficit

Net Debt

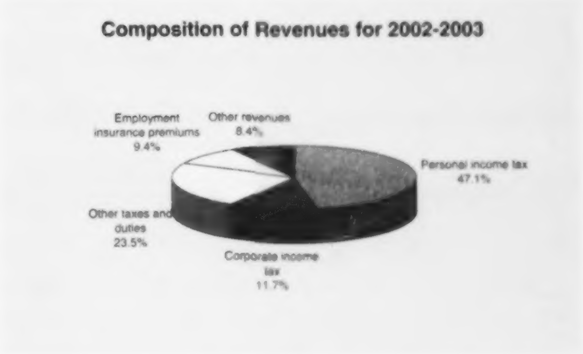
The Government's net debt – its total liabilities less *financial* assets – declined to $565 billion from its peak of $612 billion in 1996-1997. As a share of GDP, net debt dropped to 48.9 percent in 2002-2003, down nearly 25.5 percentage points from the peak of 74.4 percent in 1995-1996.

This ratio measures debt relative to the ability of the Government and the country's taxpayers to finance it. Total liabilities are only reduced by *financial* assets as *non-financial* assets could not normally be converted to cash to pay off the debt, without disrupting government operations. This is the seventh consecutive year in which the net debt-to-GDP ratio has declined.

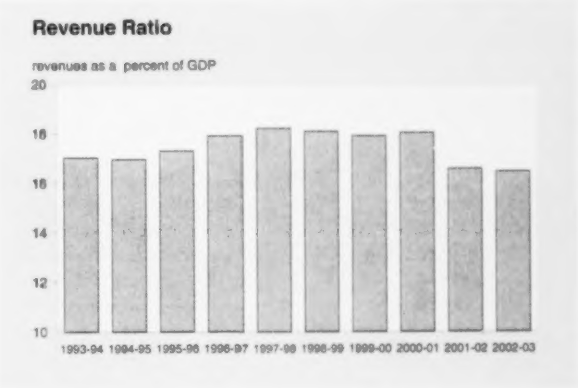

Net Debt

Revenues

The Government's sources of revenue are as follows:


Composition of Revenues for 2002-2003

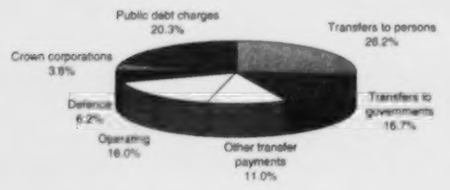
The revenue ratio shows the extent to which the Government is taking income out of the economy, both through taxation and user charges. The Government's revenue ratio for 2002-2003, as shown in the following graph, is at its lowest level since 1997-1998. This means that the Government is taking a much lower percentage of income from the Canadian economy.


Revenue Ratio

Expenses

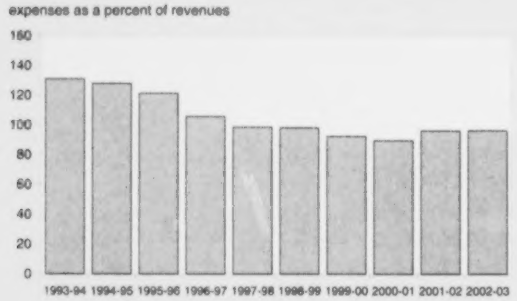
The composition of government expenses is as follows:

Composition of Expenses for 2002-2003



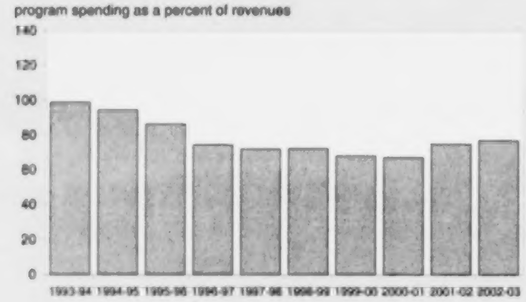
The expense ratio shows total government expenses as a percentage of revenues. An expense ratio less than 100 means that revenues exceed expenses, resulting in a surplus. At 96.3 percent, the expense ratio in 2002-2003 is down from the 131.1 percent recorded in 1993-1994. In 2000-2001, the expense ratio stood at 89.6 percent.

Expense Ratio



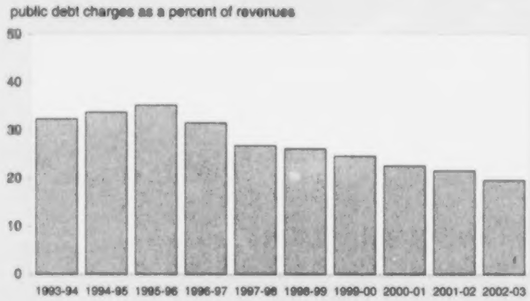
Included in total government expenses is interest on the public debt, which is required to meet the Government's ongoing financing costs on its debt. Generally speaking, the Government has more discretion for the remaining – program - expenses. Program expenses – total government expenses less interest on the public debt – amounted to 76.7 percent of revenues in 2002-2003. In 2000-2001, the program share was 67 percent.

Program Share



The interest ratio shows public debt charges as a percentage of revenues. It declined from 21.6 percent in 2001-2002 to 19.6 percent in 2002-2003. This ratio means that, in 2002-2003, the Government spent less than 20 cents of every revenue dollar on interest on the public debt. This is down from the peak of 36 cents in 1995-1996 and is the lowest this ratio has been since the late 1970s. This is money that is required to meet the Government's ongoing financing costs on its debt. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

The Interest Ratio

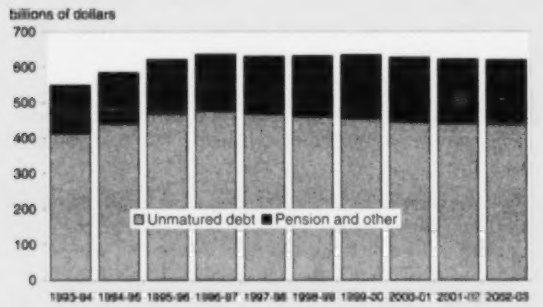


Interest-Bearing Debt

Interest-bearing debt includes unmatured, or market, debt and pension and other liabilities.

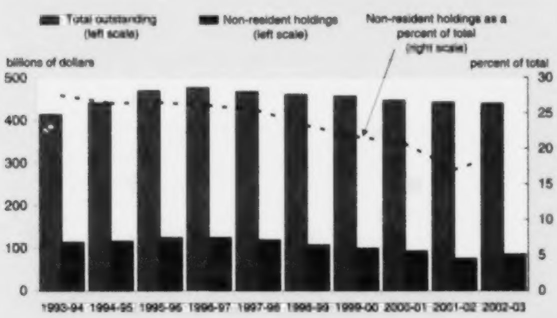
At March 31, 2003, interest-bearing debt amounted to $621 billion, down $2.1 billion from the level a year earlier. The Government's strategy for market debt is published in *Debt Management Strategy 2003-2004*; annual reports of most pension plans are tabled separately in Parliament.

Interest-Bearing Debt



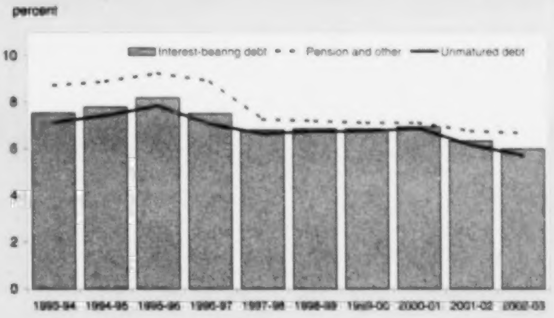
Foreign holdings of the Government's outstanding market debt are estimated at $84.7 billion at the end of March 2003. This represents 19.3 percent of the Government's total market debt.

Foreign Holdings of Government of Canada Market Debt



The average effective interest rate on the Government's interest-bearing debt was 6 percent in 2002-2003; it was 5.7 percent on market debt and 6.7 percent on pension and other liabilities.

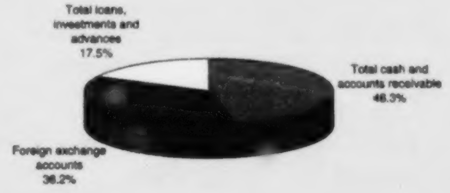
Average Effective Interest Rate on Interest-Bearing Debt



Financial Assets

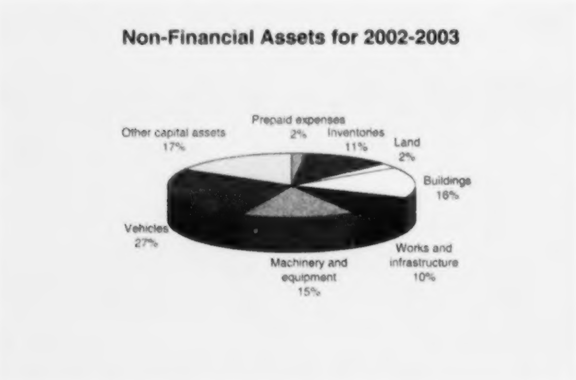
Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, and amounts owing for taxes and government services provided. Also included are the Government's foreign exchange reserves and its loans and advances to, or investments in, its enterprise Crown corporations, other governments and other individuals and organizations.

Financial Assets for 2002-2003



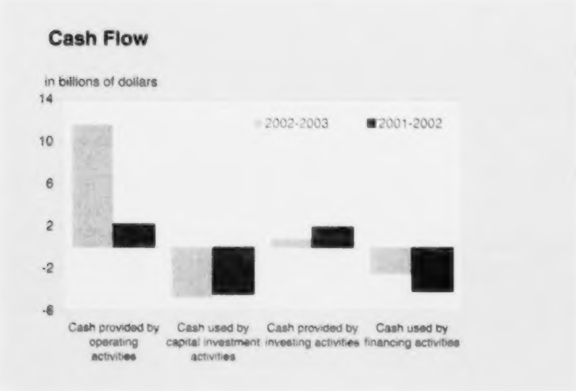
Non-Financial Assets

Non-financial assets include the net book value of the Government's capital assets. Capital assets include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.



Cash Flow

The Government's operating activities generate a significant source of cash, after adjusting for non-cash revenues and expenses. In addition, cash is received from loan and receivable repayments, and is used to pay off debt and acquire capital assets. The following are the cash flows of the Government:



Risks and uncertainties

In *Budget 2003*, private sector economists expected that growth in the Canadian economy would average 3.2 percent in 2003 and rise to 3.5 percent in 2004, consistent with the expectation that the U.S. economic recovery would gain momentum in the second half of 2003 and into 2004.

However, the global economic environment has not rebounded as expected. In addition, the Canadian economy has been affected by domestic events, namely the outbreak of severe acute respiratory syndrome (SARS), the discovery of an isolated case of bovine spongiform encephalopathy (BSE or mad cow disease), severe forest fires in British Columbia and the power failure in Ontario. These developments are adversely affecting economic prospects in the second and third quarters of 2003.

Also, the rapid and significant rise in the Canadian dollar against the U.S. currency since the budget will have negative impacts on Canadian profit margins and exports in the short term as exporters adjust.

The Government also finds itself in an increasingly complex litigious environment. There is uncertainty regarding the eventual outcome of many actions against the Government, some of which could have significant negative financial consequences.

The Government will continue to monitor these factors closely.

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a ten years comparative summary of the Government's financial transactions based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA
DETAILED STATEMENT OF OPERATIONS

(in millions of dollars)

	Year ended March 31 [1]									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Revenues—										
Tax revenues—										
Income tax—										
Personal	55,173	60,648	64,049	67,796	74,949	77,894	85,070	92,662	86,972	89,530
Corporate	9,098	10,969	15,372	16,235	21,179	21,213	22,115	28,293	24,242	22,222
Other income tax revenues	1,533	1,700	1,882	2,671	1,999	2,208	2,646	2,982	2,925	3,291
	65,804	*73,317*	*81,303*	*86,702*	*98,127*	*101,315*	*109,831*	*123,937*	*114,139*	*115,043*
Other taxes and duties—										
Goods and services tax	15,939	17,062	16,880	18,159	19,717	20,936	23,121	24,759	25,292	28,248
Energy taxes	3,640	3,824	4,404	4,467	4,638	4,716	4,757	4,792	4,848	4,992
Customs import duties	3,652	3,575	2,969	2,676	2,766	2,359	2,105	2,784	3,040	3,221
Other excise taxes and duties	3,709	2,996	2,998	3,902	4,025	3,706	3,315	3,434	3,953	4,896
	26,940	*27,457*	*27,251*	*29,204*	*31,146*	*31,717*	*33,298*	*35,769*	*37,133*	*41,357*
Total tax revenues	**92,744**	**100,774**	**108,554**	**115,906**	**129,273**	**133,032**	**143,129**	**159,706**	**151,272**	**156,400**
Employment insurance premiums	**19,298**	**18,293**	**19,089**	**19,949**	**19,242**	**19,064**	**18,628**	**18,655**	**17,637**	**17,870**
Other revenues—										
Crown corporation revenues	2,895	3,593	5,830	4,000	4,369	4,497	4,700	5,460	4,754	5,305
Other program revenues	5,984	6,288	5,605	8,609	6,428	7,180	7,525	7,620	7,560	7,278
Foreign exchange revenues	2,952	1,843	1,179	1,456	1,542	1,851	2,085	2,679	2,453	3,379
Total other revenues	**11,831**	**11,724**	**12,614**	**14,065**	**12,339**	**13,528**	**14,310**	**15,759**	**14,767**	**15,962**
Total revenues	**123,873**	**130,791**	**140,257**	**149,920**	**160,854**	**165,624**	**176,067**	**194,120**	**183,676**	**190,232**
Expenses—										
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	19,578	20,143	20,430	21,207	21,758	22,285	22,856	23,668	24,641	25,692
Other levels of Government—										
Canada health and social transfer [2]				14,911	12,421	16,018	14,891	13,500	17,300	21,100
Fiscal arrangements	10,101	8,870	9,405	9,418	10,000	11,645	10,721	12,467	11,603	10,879
Canada Assistance Plan	7,236	7,266	7,191	105	24	8	56			
Education support	2,378	2,486	2,365	-41	5					
Alternative payments for standing programs				-2,014	-2,108	-2,150	-2,425	-2,460	-2,662	-2,321
Other	7,232	7,691	7,115	-217	162	2		1,217	375	987
Total other levels of Government	26,947	26,313	26,076	22,162	20,504	25,523	23,243	24,724	26,616	30,645
Employment insurance benefits	17,626	14,815	13,476	12,380	11,842	11,884	11,301	11,444	13,726	14,496
Canada child tax benefits	5,203	5,322	5,215	5,239	5,352	5,715	6,000	6,783	7,471	7,823
Other transfer payments	16,844	18,450	16,638	16,011	21,053	17,379	17,984	21,075	18,321	20,076
Total transfer payments	86,198	85,043	81,835	76,999	80,509	82,786	81,384	87,694	90,775	98,732
Other program expenses—										
Crown corporation expenses	4,707	5,196	9,552	5,204	4,441	5,790	5,246	5,402	6,085	6,551
National Defence	11,087	10,580	9,817	8,807	9,087	9,308	10,113	9,744	10,443	11,318
All other departments and agencies	20,312	22,419	19,652	20,317	21,565	21,590	22,795	27,226	29,703	29,392
Total other program expenses	36,106	38,195	39,021	34,328	35,093	36,688	38,154	42,372	46,231	47,261
Total program expenses	122,304	123,238	120,856	111,327	115,602	119,474	119,538	130,066	137,006	145,993
Public debt charges	40,099	44,185	49,407	47,281	43,120	43,303	43,384	43,892	39,651	37,270
Total expenses	**162,403**	**167,423**	**170,263**	**158,608**	**158,722**	**162,777**	**162,922**	**173,958**	**176,657**	**183,263**
Annual surplus or deficit (-)	**-38,530**	**-36,632**	**-30,006**	**-8,688**	**2,132**	**2,847**	**13,145**	**20,162**	**7,019**	**6,969**

[1] These figures reflect restatements due to the adoption of full accrual accounting. Figures previous to 2001-2002 have been restated based on management's best estimates. These restatements have not been audited.

[2] This transfer was introduced in 1996-97 to replace the Canada Assistance Plan, Education support and Insurance and medical care.

TABLE 1.2

GOVERNMENT OF CANADA
STATEMENT OF ACCUMULATED DEFICIT

(in millions of dollars)

	Year ended March 31 [1]									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Accumulated deficit, beginning of year — previously reported	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,369**	**576,257**	**563,544**	**545,396**	**517,545**
Changes in accounting policies	-17,204	-20,686	-21,516	-20,127	-20,336	-18,651	-18,386	-18,818	-20,832	
Accumulated deficit, beginning of year — restated	448,994	487,524	524,156	554,162	562,850	560,718	557,871	544,726	524,564	517,545
Annual surplus or deficit (-) before changes in accounting policies	-42,012	-37,462	-28,617	-8,897	3,817	3,112	12,713	18,148	8,907	5,411
Net impact of changes in accounting policies	3,482	830	-1,389	209	-1,685	-265	432	2,014	-1,888	1,558
Annual surplus or deficit (-)	-38,530	-36,632	-30,006	-8,688	2,132	2,847	13,145	20,162	7,019	6,969
Accumulated deficit, end of year	**487,524**	**524,156**	**554,162**	**562,850**	**560,718**	**557,871**	**544,726**	**524,564**	**517,545**	**510,576**

[1] These figures reflect restatement due to the adoption of full accrual accounting. Figures previous to 2001-2002 have been restated based on management's best estimates. These restatements have not been audited.

TABLE 1.3

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION

(in millions of dollars)

	As at March 31 [1]									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Accounts payable and accrued liabilities	27,660	32,651	35,335	34,473	40,001	43,047	40,078	40,862	35,286	37,731
Tax payables	21,910	22,912	24,046	25,076	27,579	28,843	29,809	33,030	34,284	33,549
Interest and matured debt	6,465	4,831	7,403	10,402	10,419	9,791	8,353	9,107	7,807	4,302
Allowance for guarantees	4,930	5,540	5,440	5,253	4,188	4,090	3,920	3,951	4,076	3,802
Total accounts payable and accrued liabilities	***60,965***	***65,934***	***72,224***	***75,204***	***82,187***	***85,771***	***82,160***	***86,950***	***81,453***	***79,384***
INTEREST-BEARING DEBT —										
Unmatured debt—										
Payable in Canadian currency—										
Marketable bonds	203,392	225,679	252,700	282,498	294,583	295,752	293,927	294,973	293,843	288,245
Treasury bills	166,000	164,450	166,100	135,400	112,300	96,950	99,850	88,700	94,039	104,411
Canada savings and Canada premium bonds	30,418	30,460	30,460	32,470	29,769	27,662	26,489	26,099	23,966	22,584
Non-marketable bonds and notes	3,497	3,488	3,478	3,468	3,456	4,063	3,552	3,473	3,391	3,371
	403,307	424,077	452,738	453,836	440,108	424,427	423,818	413,245	415,239	418,611
Payable in foreign currencies	10,668	16,921	16,809	23,016	27,183	36,000	32,588	33,158	27,032	21,141
	413,975	*440,998*	*469,547*	*476,852*	*467,291*	*460,427*	*456,406*	*446,403*	*442,271*	*439,752*
Pension and other liabilities—										
Public sector pensions	94,097	101,033	107,882	114,205	117,457	122,407	128,346	129,185	126,921	125,708
Other employee and veteran future benefits	34,030	34,264	34,777	34,982	35,230	35,785	36,001	37,668	38,280	38,844
Due to Canada Pension Plan	2,728	3,406	3,636	3,718	4,205	5,427	6,217	6,391	6,770	7,093
Other liabilities	4,881	5,926	6,493	6,953	7,043	7,895	8,134	8,365	8,647	9,359
	135,736	*144,629*	*152,788*	*159,858*	*163,935*	*171,514*	*178,698*	*181,609*	*180,618*	*181,004*
Total interest-bearing debt	***549,711***	***585,627***	***622,335***	***636,710***	***631,226***	***631,941***	***635,104***	***628,012***	***622,889***	***620,756***
TOTAL LIABILITIES	**610,676**	**651,561**	**694,559**	**711,914**	**713,413**	**717,712**	**717,264**	**714,962**	**704,342**	**700,140**
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE —										
Cash	1,435	1,383	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486
Tax receivables	35,680	36,769	38,610	39,383	40,679	41,838	43,321	48,572	45,605	43,597
Other accounts receivable	3,502	3,382	4,923	3,213	2,832	3,348	3,179	2,629	2,868	2,543
Total cash and accounts receivable	***40,617***	***41,534***	***52,577***	***52,771***	***55,202***	***55,879***	***61,011***	***67,002***	***59,833***	***62,626***
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	13,156	14,356	18,908	26,726	28,198	31,855	38,630	47,845	48,667	44,849
International Monetary Fund—Subscriptions	8,443	9,433	8,580	8,295	8,194	13,048	12,390	12,814	12,821	12,942
Less: International Monetary Fund—Notes payable and special drawing rights allocations	8,674	9,439	8,434	8,208	7,424	10,235	9,526	10,389	9,442	8,841
Total net foreign exchange accounts	***12,925***	***14,350***	***19,054***	***26,813***	***28,968***	***34,668***	***41,494***	***50,270***	***52,046***	***48,950***
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises	19,811	19,085	15,546	15,212	14,697	13,089	13,369	14,176	13,688	14,555
National governments including developing countries and international organizations	9,125	8,762	8,786	8,691	6,869	7,555	7,315	7,541	7,342	6,597
Other loans, investments and advances	7,665	7,664	4,996	5,233	5,547	6,361	6,572	8,774	10,013	12,034
	36,601	*35,511*	*29,328*	*29,136*	*27,113*	*27,005*	*27,256*	*30,491*	*31,043*	*33,186*
Less: allowance for valuation	12,432	11,046	9,147	9,075	8,749	9,365	9,053	9,106	9,487	9,438
Total loans, investments and advances	***24,169***	***24,465***	***20,181***	***20,061***	***18,364***	***17,640***	***18,203***	***21,385***	***21,556***	***23,748***
TOTAL FINANCIAL ASSETS	**77,711**	**80,349**	**91,812**	**99,645**	**102,534**	**108,187**	**120,708**	**138,657**	**133,435**	**135,324**
NET DEBT	***532,965***	***571,212***	***602,747***	***612,269***	***610,879***	***609,525***	***596,556***	***576,305***	***570,907***	***564,816***
NON-FINANCIAL ASSETS										
Tangible capital assets	39,374	40,801	42,095	42,750	43,293	44,625	44,648	44,214	45,724	47,034
Inventories	5,206	5,385	5,610	5,779	5,967	6,117	6,258	6,591	6,438	6,113
Prepaid expenses	861	870	880	890	901	912	924	936	1,200	1,093
TOTAL NON-FINANCIAL ASSETS	**45,441**	**47,056**	**48,585**	**49,419**	**50,161**	**51,654**	**51,830**	**51,741**	**53,362**	**54,240**
ACCUMULATED DEFICIT	**487,524**	**524,156**	**554,162**	**562,850**	**560,718**	**557,871**	**544,726**	**524,564**	**517,545**	**510,576**

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(1) These figures reflect restatements due to the adoption of full accrual accounting. Figures previous to 2001-2002 have been restated based on management's best estimates. These restatements have not been audited.

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT

(in millions of dollars)

	Year ended March 31 [1]									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Net debt, beginning of year — previously reported	**466,198**	**508,210**	**545,672**	**574,289**	**583,186**	**579,369**	**576,257**	**563,544**	**545,396**	**570,907**
Changes in accounting policies	25,346	24,755	25,540	28,458	29,083	31,510	33,268	33,012	30,909	
Net debt, beginning of year — restated	491,544	532,965	571,212	602,747	612,269	610,879	609,525	596,556	576,305	570,907
Change in net debt during the year —										
Annual surplus (-) or deficit	38,530	36,632	30,006	8,688	-2,132	-2,847	-13,145	-20,162	-7,019	-6,969
Changes due to tangible capital assets —										
Acquisition of tangible capital assets	4,977	3,739	3,691	3,135	3,047	3,824	2,520	2,086	4,485	5,051
Amortization of tangible capital assets	-1,968	-2,089	-2,195	-2,277	-2,320	-2,312	-2,290	-2,312	-2,583	-3,341
Proceeds from disposal of tangible capital assets	-144	-85	-73	-1,575	-82	-95	-46	-111	-56	-288
Loss (-) or gain on disposal of tangible capital assets	-91	-138	-129	1,372	-102	-85	-161	-97	-336	-112
Total	*2,774*	*1,427*	*1,294*	*655*	*543*	*1,332*	*23*	*-434*	*1,510*	*1,310*
Changes due to inventories	108	179	225	169	188	150	141	333	-153	-325
Changes due to prepaid expenses	9	9	10	10	11	11	12	12	264	-107
Net decrease (-) or increase in net debt	**41,421**	**38,247**	**31,535**	**9,522**	**-1,390**	**-1,354**	**-12,969**	**-20,251**	**-5,398**	**-6,091**
Net debt, end of year	**532,965**	**571,212**	**602,747**	**612,269**	**610,879**	**609,525**	**596,556**	**576,305**	**570,907**	**564,816**

[1] These figures reflect restatement due to the adoption of full accrual accounting. Figures previous to 2001-2002 have been restated based on management's best estimates. These restatements have not been audited.

TABLE 1.5

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31 [1]									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Operating activities—										
Annual surplus or deficit (-)	**-38,530**	**-36,632**	**-30,006**	**-8,688**	**2,132**	**2,847**	**13,145**	**20,162**	**7,019**	**6,969**
Items not affecting cash —										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-1,140	-1,928	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962
Amortization of tangible capital assets	1,968	2,089	2,195	2,277	2,320	2,312	2,290	2,312	2,583	3,341
Loss or gain (-) on disposal of tangible capital assets	91	138	129	-1,372	102	85	161	97	336	112
Changes in inventories and prepaid expenses	-117	-188	-235	-179	-199	-161	-153	-345	-111	432
Changes in pension and other liabilities	6,508	8,893	8,159	7,070	4,077	7,579	7,184	2,911	-991	386
Changes in foreign exchange accounts	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096
Net change in other accounts	4,584	3,010	910	3,534	5,172	2,219	-5,605	-779	-2,390	215
Cash provided or used (-) by operating activities	**-28,764**	**-26,043**	**-25,425**	**-6,975**	**9,168**	**6,674**	**7,634**	**12,308**	**2,188**	**11,589**
Capital investment activities—										
Acquisitions of tangible capital assets	-4,977	-3,739	-3,691	-3,135	-3,047	-3,824	-2,520	-2,086	-4,485	-5,051
Proceeds from disposal of tangible capital assets	144	85	73	1,575	82	95	46	111	56	288
Cash provided or used (-) by capital investment activities	**-4,833**	**-3,654**	**-3,618**	**-1,560**	**-2,965**	**-3,729**	**-2,474**	**-1,975**	**-4,429**	**-4,763**
Investing activities—										
Enterprise Crown corporations and other government business enterprise net repayments	1,828	2,653	5,412	2,192	2,796	4,115	2,282	2,467	2,971	2,095
Other loans, investments and advances issued	-4,332	-4,160	-3,204	-2,349	-2,426	-4,074	-2,659	-4,496	-4,980	-5,895
Other loans, investments and advances repayments	3,718	4,129	5,947	2,518	4,504	2,880	3,056	2,989	3,941	4,619
Cash provided or used (-) by investing activities	**1,214**	**2,622**	**8,155**	**2,361**	**4,874**	**2,921**	**2,679**	**960**	**1,932**	**819**
Total cash generated or required (-) before financing activities	**-32,383**	**-27,075**	**-20,888**	**-6,174**	**11,077**	**5,866**	**7,839**	**11,293**	**-309**	**7,645**
Financing activities—										
Canadian currency borrowings issued	441,380	450,742	448,474	379,005	283,297	245,244	267,810	225,243	257,925	309,145
Canadian currency borrowings repayments	-415,405	-429,972	-419,813	-377,907	-297,025	-260,925	-268,419	-235,815	-255,931	-305,773
Foreign currencies borrowings issued	22,584	43,796	27,839	36,806	42,586	51,859	33,418	34,176	23,412	17,297
Foreign currencies borrowings repayments	-17,325	-37,543	-27,951	-30,599	-38,419	-43,042	-36,830	-33,607	-29,538	-23,188
Cash provided or used (-) by financing activities	**31,234**	**27,023**	**28,549**	**7,305**	**-9,561**	**-6,864**	**-4,021**	**-10,003**	**-4,132**	**-2,519**
Net increase or decrease (-) in cash	**-1,149**	**-52**	**7,661**	**1,131**	**1,516**	**-998**	**3,818**	**1,290**	**-4,441**	**5,126**
Cash at beginning of year	**2,584**	**1,435**	**1,383**	**9,044**	**10,175**	**11,691**	**10,693**	**14,511**	**15,801**	**11,360**
Cash at end of year	**1,435**	**1,383**	**9,044**	**10,175**	**11,691**	**10,693**	**14,511**	**15,801**	**11,360**	**16,486**

[1] These figures reflect restatement due to the adoption of full accrual accounting. Figures previous to 2001-2002 have been restated based on management's best estimates. These restatements have not been audited.

TABLE 1.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS

(in millions of dollars)

	Year ended March 31									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Loans, investments and advances —										
Enterprise Crown corporations and other government business enterprises —										
Loans and advances —										
Canada Deposit Insurance Corporation	-66	991	533	772	460	395				
Canada Mortgage and Housing Corporation	105	240	571	325	230	410	223	224	226	218
Farm Credit Canada	-68	-35	214	-197	630	836	236	226	578	
Other	402	21	80	25	24	60	58	-38		63
	373	*1,217*	*1,398*	*925*	*1,344*	*1,701*	*517*	*412*	*804*	*281*
Investments —										
Share of annual profit	-1,140	-1,928	-1,873	-1,858	-2,281	-2,507	-2,562	-3,274	-2,482	-2,962
Dividends	1,480	1,587	1,857	1,371	1,555	2,566	1,792	1,990	2,078	1,881
Capital	-25	-151	2,157	-104	-103	-152	-27	65	89	-67
	315	*-492*	*2,141*	*-591*	*-829*	*-93*	*-797*	*-1,219*	*-315*	*-1,148*
Total	688	725	3,539	334	515	1,608	-280	-807	489	-867
Other loans, investments and advances —										
Portfolio investments			3,074		59		1			
National governments including developing countries	-52	152	61	147	215	-477	198	2	219	684
International organizations	-255	211	-85	-52	1,607	-209	42	-228	-20	61
Provincial and territorial governments	-25	235	167	155	-255	-60	-553	-963	385	-194
Other	-127	-234	-573	-392	-118	-754	341	-1,239	-1,624	-1,827
	-459	*364*	*2,644*	*-142*	*1,508*	*-1,500*	*29*	*-2,428*	*-1,040*	*-1,276*
Total loans, investments and advances	229	1,089	6,183	192	2,023	108	-251	-3,235	-551	-2,143
Allowance for valuation	-438	-1,386	-1,899	-72	-326	616	-312	53	380	-49
Total loans, investments and advances after allowance for valuation	-209	-297	4,284	120	1,697	724	-563	-3,182	-171	-2,192
Pension and other liabilities —										
Public sector pensions	6,186	6,936	6,849	6,323	3,252	4,950	5,939	839	-2,264	-1,213
Other employee and veteran future benefits	266	234	513	205	248	555	216	1,667	612	564
Due to Canada Pension Plan	-111	678	230	82	487	1,222	790	174	379	323
Other liabilities	167	1,045	567	460	90	852	239	231	282	712
Total pension and other liabilities	6,508	8,893	8,159	7,070	4,077	7,579	7,184	2,911	-991	386
Non-financial assets —										
Tangible capital assets	-2,774	-1,427	-1,294	-655	-543	-1,332	-23	434	-1,510	-1,310
Inventories	-108	-179	-225	-169	-188	-150	-141	-333	153	325
Prepaid expenses	-9	-9	-10	-10	-11	-11	-12	-12	-264	107
Total non-financial assets	-2,891	-1,615	-1,529	-834	-742	-1,493	-176	89	-1,621	-878
Other transactions —										
Tax receivables		-1,089	-1,841	-773	-1,296	-1,159	-1,483	-5,251	2,967	2,008
Other receivables	-69	120	-1,541	1,710	381	-516	169	550	-239	325
Provincial and territorial tax collection agreements account	-151	870	1,058	352	-551	1,267	-1,402	-824	-1,139	-934
Tax payables		1,002	1,134	1,030	2,503	1,264	966	3,221	1,254	-735
Other liabilities	5,086	3,097	4,098	1,598	5,031	1,053	-3,175	2,393	-5,612	-400
Total other transactions	4,866	4,000	2,908	3,917	6,068	1,909	-4,925	89	-2,769	264
Net non-budgetary transactions after allowance for valuation	**8,274**	**10,981**	**13,822**	**10,273**	**11,100**	**8,719**	**1,520**	**-93**	**-5,552**	**-2,420**

TABLE 1.7

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Foreign exchange transactions—										
International reserves held in the Exchange Fund Account	-2,277	-1,200	-4,552	-7,818	-1,472	-3,657	-6,775	-9,215	-822	3,818
International Monetary Fund—Subscriptions	-844	-990	853	285	101	-4,854	658	-424	-7	-121
	-3,121	*-2,190*	*-3,699*	*-7,533*	*-1,371*	*-8,511*	*-6,117*	*-9,639*	*-829*	*3,697*
Less: International Monetary Fund—Notes payable	-841	-586	851	174	766	-2,693	634	-835	947	623
Special drawing rights allocations	-152	-179	154	52	18	-118	75	-28		-22
	-993	*-765*	*1,005*	*226*	*784*	*-2,811*	*709*	*-863*	*947*	*601*
Total foreign exchange transactions	-2,128	-1,425	-4,704	-7,759	-2,155	-5,700	-6,826	-8,776	-1,776	3,096
Unmatured debt transactions—										
Marketable bonds	27,142	25,142	28,660	32,744	15,788	9,575	-866	1,046	-1,107	-5,598
Treasury bills	3,950	-1,550	1,650	-30,700	-23,100	-15,350	2,900	-11,150	5,523	10,371
Canada savings and Canada premium bonds	-2,947	43		2,010	-2,701	-2,107	-1,173	-390	-2,340	-1,382
Non-marketable bonds and notes	-8	-9	-10	-10	-12	607	-511	-79	-82	-19
Canada notes			310	1,811	-456	-404	-208	527	-378	42
Canada bills and other	3,097	3,397	-2,061	1,450	920	815	-4,163	43	-5,748	-5,933
Total unmatured debt transactions	31,234	27,023	28,549	7,305	-9,561	-6,864	-4,021	-10,003	-4,132	-2,519
Cash at end of year—										
In Canadian currency	1,330	1,307	8,968	10,063	11,605	10,662	14,468	15,772	11,313	16,436
In foreign currencies	105	76	76	112	86	31	43	29	47	50
Total cash	1,435	1,383	9,044	10,175	11,691	10,693	14,511	15,801	11,360	16,486

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

1- The Vocabulary of Government Finance Management, Terminology Bulletin 232, PWGSC.

2- The CICA Public Sector Accounting Handbook.

3- Glossary of Frequently-Used Terms, Finance Canada.

- Accounts of Canada –
  The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, asset and liability transactions.

- Accrued Benefit Obligation –
  The value of future benefits attributed to services rendered by employees and former employees to the accounting date.

- Accumulated Deficit –
  The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.

- Actuarial Valuation for Accounting Purposes –
  An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.

- Allowance –
  Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.

- Appropriation –
  Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

- Capital Lease –
  A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.

- Consolidated Revenue Fund –
  The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.

- Consumer Price Index (CPI) –
  A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a "shopping basket" of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is "weighted", meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.

- Contingency Reserve –
  Funds set aside in the fiscal projections to cushion against changes in the economy. When this reserve is not otherwise used, it is applied to the accumulated deficit.

- Contingent Liability –
  A potential debt which may become an actual financial obligation if certain events occur or fail to occur.

- Contractual Commitment –
  A written obligation to outside organizations or individuals as a result of a contract.

- Defined Benefit Pension Plan –
  A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.

- Enterprise Crown Corporation –
  A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.

- Financial Assets –
  An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.

- Full Accrual Accounting –
  The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.

- G-7 (Group of Seven) –
  The G-7 consists of the world's seven largest industrial market economies: the United States, Japan, Germany, France, Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- Gross Domestic Product –
  The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.

- Net Book Value of Tangible Capital Assets –
  The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.

- Net Debt –
  The total liabilities of the government less its financial assets.

- Non-Financial Assets –
  An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.

- Operating Lease –
  A lease in which the lessor retains substantially all the benefits and risks of ownership.

- Public Money –
  All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.

- Real Return Bonds –
  These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.

- Reserve for Economic Prudence –
  Funds set aside in the fiscal projections in addition to the contingency reserve. This reserve provides further assurance against falling back into deficit.

- Surplus –
  The amount by which government revenue exceeds expenses in any given year.

- Swap –
  An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).

- Tangible Capital Asset –
  A non-financial asset having physical substance that:
  (i) is held for use in the production or supply of goods and services;
  (ii) has a useful economic life extending beyond an accounting period; and
  (iii) has been acquired to be used on a continuing basis.

- Transfer Payments –
  A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
  (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
  (ii) expect to be repaid in the future, as would be expected in a loan; or
  (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General

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PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of five statements and accompanying notes.

The first is the **Statement of Operations**, which presents the Government's revenues, expenses and the surplus for the year.

The second is the **Statement of Accumulated Deficit**, which presents the changes in accumulated deficit, including those due to changes in accounting policies. The accumulated deficit is the net accumulation of the annual surpluses and deficits since Confederation.

The third is the **Statement of Financial Position**, which discloses the Government's cash balances and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The fourth is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual surplus and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual surplus.

The fifth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital, investing and financing activities.

As was announced in the February 2003 Budget, the supplementary statement reporting the transactions under the *Debt Servicing and Reduction Account Act* has been discontinued with the repeal of the Act.

Other sections in this volume together with Volume II of the *Public Accounts of Canada,* provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1. During the current fiscal year, the Government adopted the full accrual basis of accounting. Previously the financial statements were prepared on the modified accrual basis of accounting. The most significant changes relate to the timing of the recognition of tax revenues and certain liabilities, and the recording of non-financial assets on the Statement of Financial Position. These changes have been made on a retroactive basis and the prior year's financial statements have been restated to conform with the full accrual basis of accounting. Details of these changes and their impact on the financial statements are explained in note 2. The format and presentation of the financial statements have also changed from the prior year as a result of new recommendations issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions, and obtains additional information as required, from departments, agencies, Crown corporations and other government business enterprises to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

JIM JUDD *Secretary of the Treasury Board and Comptroller General of Canada*	KEVIN G. LYNCH *Deputy Minister of Finance*	I. DAVID MARSHALL *Deputy Receiver General for Canada*

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons:

OPINION ON THE FINANCIAL STATEMENTS

I have audited the statement of financial position of the Government of Canada as at March 31, 2003 and the statements of operations, change in net debt, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 2003 and the results of its operations, the changes in its net debt and its cash flow for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied, after giving retroactive effect to the changes in accounting policies as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

OTHER MATTERS FOR PARLIAMENT'S ATTENTION

In forming my opinion as to the fair presentation of these financial statements in accordance with the Government's stated accounting policies, I decided to continue to draw Parliament's attention to two matters. This is the third consecutive year that I have included these matters in my Report.

***Compliance with the* Employment Insurance Act.** The balance of the Employment Insurance Account increased by $3.3 billion during the year to $43.8 billion as at March 31, 2003. The *Employment Insurance Act* requires that all money collected for EI purposes be credited to the EI Account. The balance in the Account can only be reduced by charges for EI benefits and administration. In my view, Parliament did not intend for the Account to accumulate a surplus beyond what could reasonably be spent for EI purposes, given the existing benefit structure and providing for an economic downturn. The current surplus is now about three times the maximum reserve that the Chief Actuary of Human Resources Development Canada considered sufficient in 2001. Accordingly, in my opinion, the Government did not observe the intent of the *Employment Insurance Act*.

Transfers to Foundations. The Government accounts for significant amounts of public money it provides to various foundations as expenses, even though the money is provided to them long before – in some cases more than 10 years before – it is actually spent for its ultimate intended purposes. Over the past seven years, the Government has transferred some $8.7 billion to these foundations. Under its stated accounting policies, it has recorded these amounts as expenses ($1.2 billion in the year ended March 31, 2003), even though $7.8 billion is still in the foundations' bank accounts and investments or is receivable from the Government. In my view, these stated accounting policies did not contemplate situations in which the funds would not be used for the ultimate intended purposes within the year of transfer or shortly thereafter.

I continue to urge the Government to review recent and developing recommendations of the Canadian Institute of Chartered Accountants' Public Sector Accounting Board relevant to the transfers to foundations – with a view to reconsidering how they are accounted for in its financial statements.

I am also very concerned about the accountability and governance arrangements for these foundations. While the Government has proposed some improvements, I am concerned that accounting considerations may be preventing the Government from making all necessary improvements. I urge the Government to implement proper accountability and governance structures for the foundations and not constrain itself from achieving this end by a desire to achieve a particular accounting result.

ADDITIONAL INFORMATION

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *2003 Public Accounts of Canada.*

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 29, 2003

GOVERNMENT OF CANADA

Statement of Operations
for the Year Ended March 31, 2003

(in millions of dollars)

	2003		2002
	Budget	Actual	Actual
			Restated (Note 2)
REVENUES			
TAX REVENUES —			
Income tax —			
Personal	92,200	89,530	86,972
Corporate	21,900	22,222	24,242
Other income tax revenues	2,900	3,291	2,925
	117,000	***115,043***	***114,139***
Other taxes and duties —			
Goods and services tax	28,700	28,248	25,292
Energy taxes	4,900	4,992	4,848
Customs import duties	3,200	3,221	3,040
Other excise taxes and duties	4,800	4,896	3,953
	41,600	***41,357***	***37,133***
TOTAL TAX REVENUES	***158,600***	***156,400***	***151,272***
EMPLOYMENT INSURANCE PREMIUMS	***18,300***	***17,870***	***17,637***
OTHER REVENUES —			
Crown corporation revenues	4,000	5,305	4,754
Other program revenues	7,300	7,278	7,560
Foreign exchange revenues	2,900	3,379	2,453
TOTAL OTHER REVENUES	***14,200***	***15,962***	***14,767***
TOTAL REVENUES	**191,100**	**190,232**	**183,676**
EXPENSES (Note 4)			
TRANSFER PAYMENTS —			
Old age security benefits, guaranteed income supplement and spouse's allowance	25,800	25,692	24,641
Other levels of government	32,800	30,645	26,616
Employment insurance benefits	15,000	14,496	13,726
Canada child tax benefits	8,000	7,823	7,471
Other transfer payments	20,000	20,076	18,321
TOTAL TRANSFER PAYMENTS	***101,600***	***98,732***	***90,775***
OTHER PROGRAM EXPENSES —			
Crown corporation expenses	6,400	6,551	6,085
National Defence	11,700	11,318	10,443
All other departments and agencies	31,300	29,392	29,703
TOTAL OTHER PROGRAM EXPENSES	***49,400***	***47,261***	***46,231***
TOTAL PROGRAM EXPENSES	***151,000***	***145,993***	***137,006***
PUBLIC DEBT CHARGES	***37,100***	***37,270***	***39,651***
TOTAL EXPENSES	**188,100**	**183,263**	**176,657**
ANNUAL SURPLUS	**3,000**	**6,969**	**7,019**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 2003

(in millions of dollars)

	2003	2002 Restated (Note 2)
ACCUMULATED DEFICIT, BEGINNING OF YEAR — PREVIOUSLY REPORTED	**517,545**	**545,396**
CHANGES IN ACCOUNTING POLICIES (Note 2)		
Tangible capital assets		-42,785
Other employee and veteran future benefits		34,466
Tax revenues		-11,024
Other liabilities		10,008
Inventories and prepaid expenses		-7,527
Investments in enterprise Crown corporations		-3,970
TOTAL OPENING BALANCE ADJUSTMENT		**-20,832**
ACCUMULATED DEFICIT, BEGINNING OF YEAR — RESTATED	**517,545**	**524,564**
ANNUAL SURPLUS BEFORE CHANGES IN ACCOUNTING POLICIES	**5,411**	**8,907**
Net impact of changes in accounting policies (Note 2)	1,558	-1,888
ANNUAL SURPLUS	**6,969**	**7,019**
ACCUMULATED DEFICIT, END OF YEAR (Note 5)	**510,576**	**517,545**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Financial Position at March 31, 2003

(in millions of dollars)

	2003	2002 Restated (Note 2)
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Accounts payable and accrued liabilities	37,731	35,286
Tax payables	33,549	34,284
Interest and matured debt	4,302	7,807
Allowance for guarantees	3,802	4,076
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	***79,384***	***81,453***
INTEREST-BEARING DEBT —		
Unmatured debt —		
Payable in Canadian currency	418,611	415,239
Payable in foreign currencies	21,141	27,032
Total unmatured debt (Note 6)	*439,752*	*442,271*
Pension and other liabilities —		
Public sector pensions (Note 7)	125,708	126,921
Other employee and veteran future benefits (Note 7)	38,844	38,280
Due to Canada Pension Plan (Note 8)	7,093	6,770
Other liabilities	9,359	8,647
Total pension and other liabilities	*181,004*	*180,618*
TOTAL INTEREST-BEARING DEBT	***620,756***	***622,889***
TOTAL LIABILITIES	**700,140**	**704,342**
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash	16,486	11,360
Tax receivables (Note 9)	43,597	45,605
Other accounts receivable (Note 9)	2,543	2,868
TOTAL CASH AND ACCOUNTS RECEIVABLE	***62,626***	***59,833***
FOREIGN EXCHANGE ACCOUNTS (Note 10)	***48,950***	***52,046***
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 11 and 14)	14,555	13,688
National governments, including developing countries and international organizations	6,597	7,342
Other loans, investments and advances	12,034	10,013
	33,186	***31,043***
Less allowance for valuation	9,438	9,487
TOTAL LOANS, INVESTMENTS AND ADVANCES	***23,748***	***21,556***
TOTAL FINANCIAL ASSETS	**135,324**	**133,435**
NET DEBT	**564,816**	**570,907**
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12)	47,034	45,724
Inventories	6,113	6,438
Prepaid expenses	1,093	1,200
TOTAL NON-FINANCIAL ASSETS	**54,240**	**53,362**
ACCUMULATED DEFICIT (Note 5)	**510,576**	**517,545**

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt for the Year Ended March 31, 2003

(in millions of dollars)

	2003		2002
	Budget	Actual	Actual
			Restated (note 2)
NET DEBT, BEGINNING OF YEAR — PREVIOUSLY REPORTED	**570,900**[1]	**570,907**	**545,396**
CHANGES IN ACCOUNTING POLICIES			
Other employee and veteran future benefits			34,466
Tax revenues			-11,024
Other liabilities			10,008
Investments in enterprise Crown corporations			-3,970
Tangible capital assets			1,429
TOTAL OPENING BALANCE ADJUSTMENT			**30,909**
NET DEBT, BEGINNING OF YEAR — RESTATED	**570,900**	**570,907**	**576,305**
CHANGE IN NET DEBT DURING THE YEAR			
Annual surplus	-3,000	-6,969	-7,019
Changes due to tangible capital assets			
Acquisition of tangible capital assets	4,400	5,051	4,485
Amortization of tangible capital assets	-3,000	-3,341	-2,583
Proceeds from disposal of tangible capital assets		-288	-56
Loss on disposal of tangible capital assets		-112	-336
Total changes due to tangible capital assets	*1,400*	*1,310*	*1,510*
Changes due to inventories		-325	-153
Changes due to prepaid expenses		-107	264
NET DECREASE IN NET DEBT	**-1,600**	**-6,091**	**-5,398**
NET DEBT, END OF YEAR	**569,300**	**564,816**	**570,907**

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

[1] The amount of the March 31, 2002 restated net debt presented in Budget 2003 was estimated from calculations that were not yet finalized and audited. This amount in the budget comparison has been adjusted to reflect the actual amount.

GOVERNMENT OF CANADA

Statement of Cash Flow for the Year Ended March 31, 2003

(in millions of dollars)

	2003	2002 Restated (Note 2)
OPERATING ACTIVITIES —		
ANNUAL SURPLUS	**6,969**	**7,019**
Items not affecting cash		
Share of annual profit in enterprise Crown corporations and other government business enterprises	-2,962	-2,482
Amortization of tangible capital assets	3,341	2,583
Loss on disposal of tangible capital assets	112	336
Changes in inventories and prepaid expenses	432	-111
Changes in pension and other liabilities	386	-991
Changes in foreign exchange accounts	3,096	-1,776
Net change in other accounts	215	-2,390
CASH PROVIDED BY OPERATING ACTIVITIES	***11,589***	***2,188***
CAPITAL INVESTMENT ACTIVITIES —		
Acquisitions of tangible capital assets	-5,051	-4,485
Proceeds from disposal of tangible capital assets	288	56
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	***-4,763***	***-4,429***
INVESTING ACTIVITIES —		
Enterprise Crown corporation and other government business enterprise net repayments	2,095	2,971
Other loans, investments and advances issued	-5,895	-4,980
Other loans, investments and advances repayments	4,619	3,941
CASH PROVIDED BY INVESTING ACTIVITIES	***819***	***1,932***
TOTAL CASH GENERATED OR REQUIRED (-) BEFORE FINANCING ACTIVITIES	***7,645***	***-309***
FINANCING ACTIVITIES —		
Canadian currency borrowings issued	309,145	257,925
Canadian currency borrowings repayments	-305,773	-255,931
Foreign currencies borrowings issued	17,297	23,412
Foreign currencies borrowings repayments	-23,188	-29,538
CASH USED BY FINANCING ACTIVITIES	***-2,519***	***-4,132***
NET INCREASE OR DECREASE (-) IN CASH	**5,126**	**-4,441**
CASH AT BEGINNING OF YEAR	***11,360***	***15,801***
CASH AT END OF YEAR	***16,486***	***11,360***
SUPPLEMENTARY INFORMATION		
Cash used for interest	21,574	23,798

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations and funds which are owned or controlled by the Government and which are accountable to Parliament. The financial activities of all these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are reported under the modified equity basis of accounting.

The Canada Pension Plan is excluded from the reporting entity because it is under the joint control of the Government and participating provinces.

Basis of accounting

The Government reports all revenues and expenses on an accrual basis. Tax revenues are accounted for in the period in which the revenue arose. Assets are valued at the lower of cost or net realizable value. Liabilities and financial obligations to outside organizations are recorded at the estimated amount ultimately payable. Both financial assets and non-financial assets are reported on the Statement of Financial Position. Non-financial assets are charged to expense through amortization or upon utilization. Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

Revenues

Government tax revenues are derived from exchange transactions between third parties. They are recognized, on an accrual basis, in the period in which the event that gave rise to the revenue took place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise tax revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes.

Tax revenues that were not collected at year-end or refunds that were not yet disbursed are reported respectively as tax receivables and tax payables on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as Employment Insurance premiums.

Other revenues are recognized in the period to which they relate. Employment Insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when paid, when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated back in time in a systematic and rational manner to approximate original costs.

Inventories are comprised of spare parts and supplies that are held for future program delivery and are not intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Concessionary loans

Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Sovereign loans

Loans to sovereign governments are considered collectible unless they are formally repudiated by the debtor. However, the Government has established valuation allowances on the expectation that debt or debt service relief may be offered to certain sovereign debtors pursuant to multilateral or bilateral agreements.

Pensions and other employee and veteran future benefits

Employees' entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Environmental liabilities

Environmental liabilities reflect the estimated costs related to the management and remediation of environmentally contaminated sites. Based on management's best estimates, a liability is accrued and an expense recorded when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely to be obligated to incur such costs. If the likelihood of the Government's obligation to incur these costs is either not determinable or unlikely, or if an amount cannot be reasonably estimated, the costs are disclosed as contingent liabilities in the notes to the financial statements.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations according to the activities to which they relate. Net gains and losses relating to the Foreign Exchange Accounts, foreign debt and swap revaluations are presented with investment revenues from foreign exchange accounts under foreign exchange revenues. Net gains and losses related to sovereign loans are presented with the return on investments from these loans under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are presented against departmental program expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported. By their nature, these estimates are subject to measurement uncertainty. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements, although, at the time of their preparation, the Government believes the estimates and assumptions to be reasonable. Some of the more significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans including sovereign debt, investments and advances, borrowings of Crown corporations and other government business enterprises, obligations for pensions and other employee and veteran future benefits, future payments related to contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Changes in Accounting Policies

In 2002-2003, the Government changed its basis of accounting from modified accrual to full accrual. The Government also changed the presentation and format of its financial statements to comply with new recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants for the presentation of financial statements of senior governments in Canada. These changes were accomplished through the introduction of a number of new accounting policies. The major changes are as follows:

i. *Tax revenues*

Tax revenues are now reported in the year in which they are earned rather than when the cash is received. Tax receivables and tax refunds payable are recorded as assets and liabilities on the Statement of Financial Position. In addition, tax revenues received on the first business day following the fiscal year are no longer included in previous year's revenues. This change reduced the prior year's balance of cash shown on the Statement of Financial Position.

ii. *Non-financial assets*

Non-financial assets which include tangible capital assets, inventories and prepaid expenses are now recorded as assets on the Statement of Financial Position, rather than being expensed upon acquisition. The costs of buildings, equipment and other capital assets are amortized to expense based on the useful life of the assets. Inventories and prepaid expenses are charged to expense upon utilization. Assets acquired under capital leases were previously expensed when lease payments were made, while they are now recorded with tangible capital assets and amortized to expense and their liabilities are presented with other liabilities. Certain items that were previously classified as deferred costs have been reclassified as tangible capital assets, which has affected the opening balance of the net debt calculation previously reported.

iii. *Other employee and veteran future benefits*

Liabilities have been set up to record the Government's obligation to provide future benefits to employees, former employees and veterans under various future benefit plans. These include benefits relating to health and dental plans for retirees, workers' compensation and disability and other benefits payable to veterans. These benefits were previously recorded on a pay-as-you-go basis. Their costs are now recognized either over the active career of employees when the benefits are earned, or when events giving rise to the liability occur. The obligations are determined actuarially. An interest component is charged annually to expense and actuarial gains and losses are amortized to future years.

iv. *Other liabilities*

Liabilities have been recorded for environmental and aboriginal claims. The estimated cost of cleaning-up contamination on federal sites is now recorded as a liability and an expense when the contamination occurs or is discovered, rather than when the clean-up occurs. Aboriginal claims are now recorded as liabilities and expensed when they are determined to be likely and estimable. Previously they were recorded as liabilities at a later point in time, such as following a Court decision or approval of a settlement agreement.

v. *Investments in enterprise Crown corporations and other government business enterprises*

The investment in enterprise Crown corporations and other government business enterprises is now recorded in full compliance with the modified equity method of accounting. In 1992, a change in accounting policy was applied prospectively to record the annual share of the Government's net profit and losses of these corporations. The initial investment in the corporations had not been adjusted at the time. Their carrying value on the Statement of Financial Position has now been increased to correspond to the net book value of these corporations, after adjusting for unrealized inter-organizational gains.

All of these changes were applied retroactively, with restatement of the 2001-2002 financial statements. The impact of these changes on the previously reported opening balance of the 2001-2002 accumulated deficit and net debt is presented on the Statement of Accumulated Deficit and on the Statement of Change in Net Debt. The impact of these changes on the current and previous year's results is presented below:

	(in millions of dollars)	
	2003	2002
Increase or decrease (-) in annual surplus due to:		
Tax revenues	1,263	-2,941
Tangible capital assets, inventories and prepaid expenses	880	1,675
Other employee and veteran future benefits	-374	-433
Other	-211	-189
Total	1,558	-1,888

The main changes that affect the presentation of the financial statements are the recording of tangible capital assets, inventories and prepaid expenses as assets on the Statement of Financial Position and their recognition as an expense in accordance with their utilization as opposed to when they are acquired. This new financial statement presentation format introduces a new category of assets on the Statement of Financial Position: non-financial assets. It also results in the annual surplus and accumulated deficit now being calculated using an expense basis of accounting as opposed to the former expenditure basis. Under the previous modified accrual accounting basis, the accumulated deficit consisted of the Government's liabilities less its financial assets. This calculation is now referred to as the "Net Debt" and is shown separately on the Statement of Financial Position. A new statement called the Statement of Change in Net Debt reconciles the annual surplus calculated on an expense basis to the annual change in net debt.

3. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. During the year, the Government adopted the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2003	2002
Annual spending limits voted by Parliament	62,101	60,112
Expenditures permitted under other legislation	99,056	100,672
Total budgetary expenditures authorized	161,157	160,784
Less amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts	4,372	3,856
Total used	156,785	156,928
Effect of consolidation and full accrual accounting	26,478	19,729
Total expenses	183,263	176,657

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations is prepared on a full accrual basis. Certain accounts with separate non-budgetary authorities and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of $39,749 million ($44,656 million in 2002) was authorized for loans, investments and advances. A net amount of $1,809 million was used ($3,893 million in 2002), an amount of $131 million lapsed ($164 million in 2002) and an amount of $37,808 million is available for use in subsequent years ($40,598 million in 2002).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II (Part I) of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

During the year, the Office of the Information Commissioner of Canada Program Vote 40, the Office of the Privacy Commissioner of Canada Program Vote 45, and the National Defence Research Fellowship—Emergency Planning grant were each overexpended by less than $10 million.

Details (unaudited) of the overexpended votes and authorities can be found in the ministerial sections of Volume II (Part I) of the *Public Accounts of Canada*.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament. An authority to borrow up to $4,000 million is available from previous fiscal years. This authority was not used in fiscal year 2002-2003 and remains available for future years.

iv. Comparison of result[illegible]gainst budget

The budget amounts included in the Statements of Operations and Change in Net Debt are derived from the February 18, 2003 Budget (Budget 2003), the first budget to be prepared on a full accrual basis. However, Budget 2003 was presented on a net basis. Adjustments have therefore been made to present the budgeted amounts on a comparable gross basis to actual reported amounts.

The following table reconciles the Budget 2003 amounts initially presented to the basis of accounting used in these financial statements:

	(in millions of dollars)						
	Revenues			Expenses			
					Other program expenses		
	Personal income tax	Crown corporation revenues	Other program revenues	Canada child tax benefits	Crown corporation expenses	National Defence	All other departments and agencies
Presented in Budget 2003	84,200	2,400	4,500		4,800	11,200	29,000
Add amounts netted in Budget:							
Child tax benefit payments	8,000			8,000			
Crown corporation expenses		1,600			1,600		
Departmental revenues netted against expenses			2,800			500	2,300
Revised budgeted amounts	92,200	4,000	7,300	8,000	6,400	11,700	31,300

4. Expenses

Expenses in the Statement of Operations are as follows:

i. *Transfer payments to other levels of government*

	(in millions of dollars)	
	2003	2002
Canada health and social transfer	21,100	17,300
Fiscal arrangements	10,879	11,603
Other	987	375
Alternative payments for standing programs(1)	-2,321	-2,662
Total expenses	30,645	26,616

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

(1) This amount represents reduced transfer payments to a province that has entered into an arrangement under which the Federal Government provides an abatement for personal income taxes to taxpayers of that province.

ii. *Other transfer payments by ministry*

	(in millions of dollars)	
	2003	2002
Agriculture and Agri-Food	2,654	1,897
Finance	1,013	1,769
Foreign Affairs and International Trade	2,456	2,405
Health	1,619	1,617
Human Resources Development	1,602	1,698
Indian Affairs and Northern Development	4,649	4,557
Industry	2,322	2,628
Veterans Affairs	1,704	1,557
Other ministries and provisions	2,057	193
Total expenses	20,076	18,321

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

iii. *Other program expenses by ministry excluding National Defence*

	(in millions of dollars)	
	2003	2002
Agriculture and Agri-Food	1,097	1,124
Canada Customs and Revenue Agency	5,613	4,941
Fisheries and Oceans	1,473	1,344
Foreign Affairs and International Trade	1,670	1,506
Health	1,643	1,643
Human Resources Development	2,719	2,442
Industry	2,131	2,116
Public Works and Government Services	2,405	2,033
Solicitor General	4,222	4,326
Treasury Board	1,461	1,421
Other ministries and provisions	4,958	6,807
Total expenses	29,392	29,703

Details (unaudited) can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

iv. Public debt charges

	(in millions of dollars)	
	2003	2002
Public debt charges related to unmatured debt —		
Interest on unmatured debt	20,543	22,742
Amortization of discounts on Canada and Treasury Bills	2,879	3,666
Amortization of premiums, discounts and commissions on all other debts	1,664	859
Servicing costs and costs of issuing new borrowings	119	134
Total	25,205	27,401
Interest expense related to employee pensions and other future benefits	11,382	11,515
Other	683	735
Total public debt charges	37,270	39,651

Details (unaudited) can be found in Section 3 of this volume.

v. Expenses by type of resources used in the operations

The Statement of Operations and the previous tables present a breakdown of expenses by ministry, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

	(in millions of dollars)	
Objects of expense	2003	2002
Transfer payments	98,732	90,775
Other program expenses		
Crown corporations[1]	6,166	5,852
Personnel	21,773	19,314
Transportation and communications	2,366	2,217
Information	327	361
Professional and special services	5,306	5,072
Rentals	1,157	974
Repair and maintenance	2,072	1,943
Utilities, materials and supplies	2,195	2,142
Other subsidies and expenses	2,446	5,437
Amortization expenses	3,341	2,583
Loss on disposal of assets	112	336
Total other program expenses	47,261	46,231
Total program expenses	145,993	137,006
Public debt charges	37,270	39,651
Total expenses	183,263	176,657

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this Volume and details (unaudited) on ministerial expenditures by objects can be found in Section 1 of Volume II (Part I) of the *Public Accounts of Canada*.

[1] The amount presented for the object of expense of Crown corporations differs from the expense shown on the Statement of Operations due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which are presented with their respective objects of expense.

vi. Significant transactions

Supplements to Canada Health and Social Transfer (CHST) and Diagnostic/Medical Equipment Fund (DMEF)

In Budget 2003, the Government announced a decision to provide one-time supplements of $2,500 million to the CHST and $1,500 million to the DMEF from funds available in fiscal year 2002-2003. Legislation authorizing the payment to the trust accounts received parliamentary approval in June 2003. The Government recorded these transactions as a liability at March 31, 2003 and charged $4,000 million to transfer payments to other levels of government.

5. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	2003	2002[1]
Accumulated deficit, excluding consolidated accounts	556,751	560,722
Consolidated accounts —		
Employment Insurance Account	-43,796	-40,530
Western Grain Stabilization Account	1,085	1,085
Other insurance accounts	170	-384
Other consolidated accounts	-295	-278
	513,915	520,615
Consolidated Crown corporations	-3,339	-3,070
Accumulated deficit	510,576	517,545

Details (unaudited) can be found in Section 4 of this volume.

[1] Certain comparative figures have been restated. Details can be found in note 2.

6. Unmatured Debt and Other Financial Instruments

i. Unmatured debt

The following table presents maturity of debt issues and interest rates by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Canada bills	Notes(4)	
Maturing year	Canadian $	Foreign currency expressed in Canadian $(1)	Treasury bills	Canada savings and Canada premium bonds(2)	Non-marketable bonds and notes(3)	US $ expressed in Canadian $	Foreign currency expressed in Canadian $	Total
2004	31,727	141	104,600	1,618	20	2,603	95	140,804
2005	40,788	2,936		1,908	17		1,467	47,116
2006	26,209	2,202		1,186	240		622	30,459
2007	18,016	1,468		1,708	1,352			22,544
2008	20,316	468		3,559	700		109	25,152
2009 and subsequent	152,152	7,266		12,605	1,042		2,226	175,291
	289,208	14,481	104,600	22,584	3,371	2,603	4,519	441,366
Less Government's holdings of unmatured debt(5)	963	462	189					1,614
	288,245	14,019	104,411	22,584	3,371	2,603	4,519	439,752
Nature of interest rate(6)	Fixed(7)	Fixed	Variable	Variable	Fixed	Variable	Fixed(8)	
Effective weighted average annual interest rates including swaps	6.30	5.07	3.04	3.43	10.14	1.12	2.36	
Range of interest rates	3.5-14.0	0.945-9.70	2.67-3.66	1.30-7.00	3.15-14.06	0.98-1.63	0.70-4.50	

Details (unaudited) can be found in Section 6 of this volume.

(1) Includes marketable bonds that were issued in US dollars and in other currencies.

(2) Includes $16,084 million of Canada saving bonds that are redeemable on demand.

(3) Non-marketable bonds and notes are comprised of $3,369 million of bonds issued to the Canada Pension Plan, and of $2 million of promissory notes issued to the Canada Health and Social Transfer Supplement Trust for Health Care.

(4) Foreign currency notes are comprised of Canada notes and Euro medium-term notes issued in US dollars and other foreign currencies.

(5) Includes $339 million of securities held for the retirement of unmatured debt.

(6) Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

(7) Includes real return bonds which have a variable component based on the consumer price index.

(8) Includes medium-term notes which have variable rates.

ii. Derivative financial instruments and foreign currency contracts

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and other currencies. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been converted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented with the accounts payable and accrued liabilities on the Statement of Financial Position and recognized as part of foreign exchange revenues in the Statement of Operations.

Swaps with contractual or notional principal amounts outstanding at March 31, 2003 are as follows:

(in millions of dollars)

	2003		2002	
Maturing year	Interest rate swaps Canadian $	Cross currency swaps Canadian $	Interest rate swaps Canadian $	Cross currency swaps Canadian $
2003				3,490
2004	50	3,608	50	3,658
2005		4,956		4,981
2006		4,616		4,061
2007		1,416		1,387
2008	37	3,287	40	3,295
2009 and subsequent	1,762	11,537	1,913	9,033
	1,849	29,420	2,003	29,905

(b) Credit risk to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Moody's or Standard & Poor's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's:

	(in millions of dollars)	
Standard & Poor's	2003	2002
AAA	2,706	2,510
AA+	4,277	3,550
AA	3,126	6,692
AA-	8,849	12,099
A+	12,271	7,057
A	40	
	31,269	31,908

(c) Foreign currency contracts

The Government entered into forward currency transactions to hedge against exchange rate fluctuations relating to Canada's Reserve Position in the International Monetary Fund (IMF), which forms part of Canada's foreign exchange accounts. Canada's IMF Reserve Position is denominated in Special Drawing Rights (SDRs). The hedging transactions involved the forward purchase and sale of the composite currencies of the SDRs (i.e. Euro, US dollar, Pound sterling and Japanese yen). These hedges are being unwound and only forward sales against the US dollar are outstanding as of March 31, 2003.

As at March 31, 2003 the notional value of these outstanding forward currency contracts is $1,504 million in forward sale contracts in US dollars ($2,402 million in 2002, of which $2,340 million of forward currency contracts were in US dollars and $62 million in Euros). There is no unrealized gain or loss associated with these contracts ($3 million gain in 2002). All forward currency transactions have a maximum term of about 12 months or less. During fiscal year 2002-2003, the Government managed its exposure to forward currency contract counterparties by dealing with financial institutions having a credit rating from recognized credit rating agencies of at least A+.

iii. Obligation related to capital leases

The Government's total obligation related to capital leases as at March 31, 2003 is $2,664 million ($2,619 million in 2002). These amounts are reported with other liabilities, as an interest-bearing debt on the Statement of Financial Position. Interest on the obligation related to capital leases of $146 million ($137 million in 2002) is included in expenses as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2004	290
2005	284
2006	272
2007	273
2008	261
2009 and subsequent	3,820
Total minimum lease payments	5,200
Less : Imputed interest at the average rate of 7.2%	2,536
Obligation related to capital leases	2,664

Details (unaudited) can be found in Section 6 of this volume.

iv. Fair values of financial instruments

(a) Financial assets and liabilities

The following table presents the carrying value and the fair value of financial assets and liabilities. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to unpredictability of future events.

	(in millions of dollars)					
	2003			2002		
	Carrying value	Fair value	Difference	Carrying value	Fair value	Difference
Financial Assets						
Cash and accounts receivable	62,626	62,626		59,833	59,833	
Foreign exchange accounts	48,950	51,149	2,199	52,046	57,510	5,464
Loans, investments and advances excluding investments in enterprise Crown corporations	14,639	16,545	1,906	13,595	15,059	1,464
Liabilities						
Accounts payable and accrued liabilities	79,384	79,384		81,453	81,453	
Unmatured debt	439,752	453,077	-13,325	442,271	461,483	-19,212
Public sector pensions	125,708	125,796	-88	126,921	119,813	7,108
Other employee and veteran future benefits	38,844	40,872	-2,028	38,280	38,475	-195
Other interest bearing debts	16,452	16,452		15,417	15,417	
Net fair value in excess of carrying value			-11,336			-5,371

Comparative figures have been reclassified to conform to the current year's presentation.

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity. These include cash, tax and other accounts receivable, accounts payable and accrued liabilities, and the amount due to Canada Pension Plan.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are generally established by using their carrying values. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce the carrying value of these items to amounts that approximate their estimated realizable value.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. Fair values of other instruments comprising the unmatured debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of pension and other employee and veteran future benefits liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets which are established at market value for investments and at a discounted net present value for other plan assets.

(b) Derivative financial instruments and foreign currency contracts

The following table presents the fair value of derivative financial instruments and foreign currency contracts with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2003		2002	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	31,269	-1,479	31,908	-1,006
Foreign currency contracts —				
Forward sales	1,504	nil	2,402	3

Fair values of the swap and forward currency contract agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap or forward currency contract agreements by using fiscal year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

7. Public Sector Pensions and Other Employee and Veteran Future Benefits

The Government sponsors defined benefit pension plans covering substantially all of its employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Public Service corporations) as well as federally appointed judges and Members of Parliament. For the main plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Since April 1, 2000, the net amount of contributions less benefits and payments related to post March 2000 service for the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans is invested in capital markets. These plans are generally funded from employee contributions, employer contributions, and investment earnings. Contributions and payments pertaining to the pre April 2000 service and other pension plans, which are not invested externally, are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

The following presents a summary of the main pension transactions in the period:

	(in millions of dollars)					
	2003			2002		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions						
Employees	960	87	1,047	839	92	931
Public Service corporations	123	23	146	109	16	125
Government	2,488	395	2,883	2,190	311	2,501
Total	3,571	505	4,076	3,138	419	3,557
Benefits paid	29	5,814	5,843	11	5,690	5,701

Details (unaudited) can be found in Section 6 of this volume.

The Government also sponsors a variety of other future benefit plans from which employees and former employees (including former military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for the disability and other benefits paid to war veterans, as well as the Canadian Forces retired veterans and still-serving members, their beneficiaries and dependants. Other significant future benefits for which the Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All these plans are unfunded. The health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to $76 million in 2003 ($76 million in 2002). The Government's costs and benefits paid are presented net of these contributions.

The pension and other employee and veteran future benefit liability at March 31 includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2003	2002[1]	2003	2002
Accrued benefit obligation	134,347	125,899	40,872	38,475
Less: Pension plan assets —				
Investments at market related value	8,905	5,872		
Contributions receivable from employees for past service	455	440		
Total	9,360	6,312		
	124,987	*119,587*	*40,872*	*38,475*
Unamortized estimation adjustments	721	7,334	-2,028	-195
Pension and other employee and veteran future benefit liability	125,708	126,921	38,844	38,280

Details (unaudited) can be found in Section 6 of this volume.

[1] The 2002 pension obligation includes $2,300 million for amounts awaiting transfer to new separate plans of Crown corporations that left the Public Service Pension Plan in 2001.

Pension plan assets include marketable investments and contributions receivable from employees for past service elections. The investments are valued at market related values, whereby the fluctuations between the market and expected market value are averaged over a five-year period, within a ceiling of plus or minus 10 percent of the market value. At March 31, the market value of the investments is $8,096 million ($5,647 million in 2002). Contributions receivable for past service are discounted to approximate their fair value.

The pension and other employee and veteran future benefits related expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2003	2002	2003	2002
Net expense related to employee pensions and other future benefits —				
Net benefits earned	2,290	2,199	968	920
Amortization of estimation adjustments	-2,174	-2,347	5	
Plan amendment costs	17			
Recognition of net unamortized gains	-17			
Total	*116*	*-148*	*973*	*920*
Interest expense related to employee pensions and other future benefits—				
Interest on average accrued benefit obligations	9,614	9,688	2,240	2,106
Expected return on average pension plan assets	-472	-279		
Total	*9,142*	*9,409*	*2,240*	*2,106*
Total expense related to employee pensions and other future benefits	9,258	9,261	3,213	3,026

Details (unaudited) can be found in Section 6 of this volume.

The interest expense calculated on the average actuarial obligations is reported as part of public debt charges and is presented net of the expected return on average pension plan assets. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was minus 13.5 percent (2.7 percent in 2002).

The changes in the accrued benefit obligations and in the pension investments valued at their market related value during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2003	2002	2003	2002
Accrued benefit obligation — Beginning of the year	125,899	124,044	38,475	37,665
Benefits earned	3,401	3,175	968	920
Interest on average accrued benefit obligations	9,614	9,688	2,240	2,106
Benefits paid	-5,843	-5,701	-2,616	-2,379
Administrative expenses	-74	-66	-33	-32
Net transfers to other plans	-2,282	-4,756		
Plan amendments	17			
Actuarial gains (-) or losses	3,615	-485	1,838	195
Accrued benefit obligation — End of the year	134,347	125,899	40,872	38,475
Market related value of investments — Beginning of the year	5,872	2,763		
Expected return on plan assets	472	279		
Contributions	3,571	3,138		
Benefits, transfers and other	-189	-141		
Actuarial losses	-821	-167		
Market related value of investments —End of the year	8,905	5,872		

Actuarial valuations of the pension plans are performed triennially for funding purposes. The valuations for pensions and for other employee and veteran future benefits are updated annually for accounting purposes, using the Government's best estimates as assumptions and the projected benefit method prorated on service. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from estimates and will be amortized over periods ranging from 7 to 14 years.

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations are respectively 2 percent and 3 percent (2 percent and 3 percent in 2002). At March 31, the expected rate of return on pension investments and the average Government long-term bond rate assumed in relation to the pension plans are 6.25 percent and 7.8 percent respectively (6.25 percent and 8.0 percent in 2002). The discount rate used to value the liability for other employee and veteran future benefits is 5.8 percent (6.0 percent in 2002). Changes in assumptions can result in significantly higher or lower estimates of liabilities. The following table illustrates the possible impact of a one percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2003	2002	2003	2002
Possible impact on liabilities due to:				
Increase of one percent in discount rates	-15,700	-14,800	-3,900	-3,700
Decrease of one percent in discount rates	17,500	18,600	4,800	4,600
Increase of one percent in inflation	15,600	14,800	4,100	4,000
Decrease of one percent in inflation	-12,800	-12,200	-3,400	-3,400
Increase of one percent in general wage increases	3,700	2,900	300	300
Decrease of one percent in general wage increases	-3,300	-2,700	-300	-300

8. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan (the Plan) are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets of $53,673 million ($51,708 million in 2002).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board.

The Plan's deposit with the Receiver General for Canada of $7,093 million ($6,770 million in 2002) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31.

Additional information (unaudited) and the audited financial statements of the Plan are included in Section 6 of this volume. Additional information on the funding of the Plan may be obtained from the *Nineteenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

9. Tax and Other Accounts Receivable

Tax receivables represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due for payment until the next fiscal year. They also include other receivables for amounts collected through the tax system such as Employment Insurance premiums.

The Government has established an allowance for doubtful accounts of $7,175 million ($6,762 million in 2002) in relation to the total tax receivables. It also recorded a provision for bad debt of $2,091 million ($1,773 million in 2002), which is presented against other program expenses. The details of the allowance for doubtful accounts is as follows:

	(in millions of dollars)			
	2003			2002
	Total tax receivables	Allowance for doubtful accounts	Net	Net
Income tax receivables				
Individuals	24,273	3,311	20,962	21,212
Employers	10,204	645	9,559	9,760
Corporations	5,243	1,074	4,169	5,005
Non-residents	825	333	492	395
Goods and services tax receivable	9,571	1,734	7,837	8,725
Customs duties receivable	126	38	88	82
Excise taxes and duties receivable	530	40	490	426
Total	50,772	7,175	43,597	45,605

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. They amount to $3,586 million ($4,010 million in 2002) and are presented net of an allowance for doubtful accounts of $1,043 million ($1,142 million in 2002). Further details (unaudited) can be found in Section 7 of this volume.

10. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government keeps certain investments in its Exchange Fund Account to promote orderly conditions in the foreign exchange market for the Canadian dollar. Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of foreign exchange accounts:

	(in millions of dollars)	
	2003	2002
International reserves held in the Exchange Fund Account	44,849	48,667
International Monetary Fund — Subscriptions	12,942	12,821
	57,791	*61,488*
Less:		
International Monetary Fund —		
Notes payable	7,270	7,893
Special drawing rights allocations	1,571	1,549
	8,841	*9,442*
Total foreign exchange accounts	48,950	52,046

Details (unaudited) can be found in Section 8 of this volume.

11. Crown Corporations and Other Government Business Enterprises

The Government wholly owns forty-three Crown corporations. Some of these Crown corporations rely on the Government for most of their financing. There are twenty-three such corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc. and VIA Rail Canada Inc. Details (unaudited) of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and accountable to either Parliament or to a Minister. These are referred to as other government business enterprises. The major other government business enterprises include the Canadian Wheat Board and the Port Authorities of Halifax, Montreal, Quebec and Vancouver.

For enterprise Crown corporations and other government business enterprises, the Government records these investments under the modified equity method, whereby the cost of its equity is reduced by dividends received and adjusted to include the annual net profits and losses of these corporations, after elimination adjustments of unrealized inter-organizational gains and losses. Their assets and liabilities are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations. Under the modified equity basis of accounting, the corporations' accounts are not adjusted to the Government's basis of accounting. Most corporations follow generally accepted accounting principles used by private sector companies.

The following tables present the Government's recorded investment in significant enterprise Crown corporations and other government business enterprises as well as their summary financial results.

	(in millions of dollars)	
	2003	2002
Loans and advances		
Canada Mortgage and Housing Corporation	5,408	5,626
Other	38	101
Total loans and advances	5,446	5,727
Investments		
Export Development Canada	2,078	1,986
Canada Mortgage and Housing Corporation	1,950	1,378
Business Development Bank of Canada	1,170	960
Canada Post Corporation	960	907
Farm Credit Canada	843	746
Canada Deposit Insurance Corporation	539	486
Other	1,569	1,498
Total investments	9,109	7,961
Total	14,555	13,688

Details (unaudited) can be found in Section 9 of this volume.

	(in millions of dollars)	
	2003	2002
Assets (including capital assets, inventories and prepaid expenses of $5,971 ($5,536 in 2002))	123,532	120,981
Liabilities	114,340	112,914
Net equity as reported	9,192	8,067
Elimination adjustments	-83	-106
Net equity	9,109	7,961
Revenues	19,443	19,632
Expenses	16,544	17,009
Net income for the year as reported	2,899	2,623
Elimination adjustments	63	-141
Net income	2,962	2,482
Other changes in equity		
Dividends[1]	-1,881	-2,078
Capital	67	-89
	1,148	315
Opening net equity	7,961	7,646
Closing net equity	9,109	7,961
Contractual commitments	6,428	7,458
Contingent liabilities	2,800	2,651

Details (unaudited) can be found in Section 9 of this volume.

[1] Amounts reported as dividends include $1,808 million ($1,929 million in 2002) from the Bank of Canada.

12. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. They include land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001.

Tangible capital assets do not include immovable assets located on indian reserves. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are charged to expense in the fiscal year in which they are acquired.

The cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure[1]	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type

[1] Except for the Confederation Bridge, which is amortized over 100 years.

	(in millions of dollars)									
	Cost				Accumulated amortization					
	Opening balance	Acquisitions	Disposals and write-downs	Closing balance	Opening balance	Amortization expense	Disposals	Closing balance	Net book value 2003	Net book value 2002
Land	1,269	112	36	1,345					1,345	1,269
Buildings	15,334	627	377	15,584	6,652	556	168	7,040	8,544	8,682
Works and infrastructure	10,197	341	60	10,478	4,901	317	38	5,180	5,298	5,296
Machinery and equipment	14,752	2,410	391	16,771	7,505	1,207	299	8,413	8,358	7,247
Vehicles (ships, aircraft and others)	27,169	1,384	340	28,213	12,927	1,105	305	13,727	14,486	14,242
Leasehold improvements	680	148	5	823	266	46	1	311	512	414
Assets under construction[1]	6,108	-160		5,948					5,948	6,108
Assets under capital leases	3,034	189	2	3,221	568	110		678	2,543	2,466
Total	78,543	5,051	1,211	82,383	32,819	3,341	811	35,349	47,034	45,724

Details (unaudited) can be found in Section 10 of this volume.

[1] Acquisitions of assets under construction are shown net of $634 million that were transferred to other categories upon completion of the assets.

13. Contractual Commitments

The nature of government activity results in some large multi-year contracts and obligations. Major contractual commitments that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2003	2002
Transfer payment agreements	16,784	17,022
Acquisition of property and equipment, and goods and services	7,418	8,021
Operating leases	3,403	2,403
International organizations	5,466	2,993
	33,071	30,439

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenses against these commitments are as follows:

Year	(in millions of dollars)
2004	9,547
2005	6,800
2006	4,555
2007	3,609
2008	4,537
2009 and subsequent	4,023
	33,071

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

The transfer payment agreements commitments include an amount of $8,751million ($8,563 million in 2002) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Honouring these commitments currently amounts to about $1,700 million per year. Uncertainty in forecasting makes estimates beyond the year 2008 unreliable. Accordingly, the amounts reported for CMHC under transfer payment agreements cover only to 2008.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2003, total $3,403 million ($2,403 million in 2002).

14. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are classified into five categories: guarantees by the Government, international organizations, contaminated sites, claims and pending and threatened litigation and insurance programs.

i. Guarantees by the Government

Guarantees by the Government at March 31, 2003 amount to $60,157 million ($60,914 million in 2002) for which an allowance of $3,802 million ($4,076 million in 2002) has been recorded.

ii. International Organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2003, callable share capital amounts to $18,245 million ($19,681 million in 2002).

iii. Contaminated sites

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the Government is obligated or likely to be obligated to incur such costs. The Government has identified approximately 2,200 sites where such action is possible and for which a liability of $3,378 million ($ 3,351 million in 2002) has been recorded. The Government has estimated additional clean-up costs of $915 million ($710 million in 2002) that are not accrued as these are not considered likely to be incurred, given the current intended use of the sites. The Government's ongoing efforts to assess contaminated sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

The Government's responsibility is limited to contaminated sites located on federal property, to contaminated sites where the Government has a contractual obligation, or to non-federal contaminated sites where the Government has accepted some or all of the responsibility for remediation and/or management.

iv. *Claims and pending and threatened litigation*

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and many where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Certain large and significant claims are described below:

Comprehensive land claims: There are currently 73 comprehensive land claims under negotiation, accepted for negotiation or under review. To date about one third of claims have progressed to a point where quantification is possible; these approximate $2,500 million. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2003, an amount of $7,641million ($7,859 million in 2002) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of $1,420 million ($1,422 million in 2002) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

v. *Insurance programs*

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to $60,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act*; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, total insurance in force amounts to $645,953 million ($615,453 million in 2002). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) can be found in Section 11 of this volume.

SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA FOR THE YEAR ENDED MARCH 31, 2003

MAIN POINTS

The purpose of these Observations is to explain certain elements of my report on the financial statements of the Government of Canada as at and for the year ended March 31, 2003:

- This year, the Government has made significant improvements in its financial reporting to Canadians, adopting full accrual accounting and including a discussion and analysis of the financial statements in the *Public Accounts of Canada*. The move to full accrual accounting involved many challenges and the efforts of many public servants, who can be justly proud of the results of their hard work. This move enhances the value of the financial statements to users by presenting a more complete picture of the Government's financial position.
- Since 1997, the Government has transferred $8.7 billion to 15 foundations. It has recorded these transfers as expenses although most of the funds remain in the foundations' bank accounts and investments, accumulating interest. I am concerned about the manner in which the foundations are funded, the accounting for these transfers and the accountability regime for these foundations. I am concerned that accounting rules may be leading the Government in its choices as to the accountability and governance structures involving foundations as well as the manner in which they are funded.
- The accumulated surplus in the Employment Insurance Account stood at $43.8 billion at March 31, 2003. This is about three times the $15 billion that the Chief Actuary of Human Resources Development Canada said in 2001 was the maximum amount needed. In my view, Parliament did not intend that the Account accumulate a surplus beyond what could reasonably be spent for employment insurance purposes given the existing benefit structure, while also providing for an economic downturn. Accordingly, I have concluded that the Government did not observe the intent of the *Employment Insurance Act*.
- While the Government has improved its communication of financial results, further improvements are possible. It should consult with users to determine if there are alternative ways to provide some of the information currently contained in the *Public Accounts*. Further, the Government should also consider how to expedite the production of its financial statements to allow for their more timely release, which would enhance their value to users.

MAJOR IMPROVEMENTS IN FINANCIAL REPORTING

This year, the Government has made a significant improvement in its financial reporting to parliamentarians and other interested Canadians. The enhancements it has made establish Canada as a world leader in financial reporting by a national government. I congratulate the Government on this significant accomplishment. In these Observations, I discuss the following significant improvements in financial reporting:

- Adoption of full accrual accounting;
- Early adoption of the Reporting Model for Senior Governments recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants;
- Addition of budget information to the financial statements to enable the comparison of actual results with budget;
- Elimination of netting of some revenues and expenses; and
- Inclusion of financial statement discussion and analysis in Volume I of the *Public Accounts of Canada*, which provides an executive overview of the summary financial statements and the significant activities during the year that affected those statements.

Adoption of full accrual accounting

The 2002-03 Summary Financial Statements of the Government of Canada are the first it has prepared on the full accrual basis of accounting. This move shifts the focus of financial reporting from expenditures (recorded when funds are spent) to expenses (recorded when resources are used). It also results in the recording of tens of billions of dollars in additional assets and liabilities in the financial statements. These changes are described in the financial statements and include the recognition of the following items on the Statement of Financial Position as at March 31, 2003:

- $47 billion in capital assets—such as land, buildings, ships and aircraft;
- $35.3 billion of liabilities for benefit plans to employees and veterans for health, dental, disability and worker's compensation;
- $33.5 billion of taxes payable and $43.6 billion of taxes receivable, arising from the move to recognize tax revenues on an accrual basis rather than largely on a cash basis;
- $10 billion of other liabilities related to such items as the cleanup of various contaminated sites, debt under capital lease arrangements, and additional liabilities for Aboriginal claims;
- $6.1 billion of inventories that primarily involve military items such as munitions and other items used during military operations; and
- $1 billion of assets related to certain prepaid expenses.

In the past, these items did not appear on Canada's statement of financial position. They were charged against the annual surplus in the year the asset was acquired, the cash received or the liability paid.

The Government has also recognized pre-1992 equity of $4 billion in enterprise Crown corporations.

The adoption of full accrual accounting enhances the value of these financial statements to users. It provides a more complete measure of the size of government. It reduces distortions that arise through the timing of cash payments, and it properly allocates costs of expensive capital items over the life of their use, rather than in the period when they were acquired. For all these and other reasons, my Office has long held the view that the full accrual basis of accounting is superior to the Government's former basis of accounting.

The move to full accrual accounting has been a major challenge, and it required a great deal of work. For instance, a major effort went into determining the cost of capital assets acquired many years ago, well before the recording and amortizing of costs for accounting purposes was contemplated. The Government met this challenge with innovative solutions such as a tool for estimating the historical costs of real property assets. The result is a fair estimation of the costs of the Government's capital assets—which will be amortized over their remaining useful lives—providing readers with, among other things, a better estimate of the costs of government programs from year to year.

Another challenge was to estimate the cost of cleaning up various contaminated sites. The Government has enhanced its work on assessment of sites and estimates of costs and, based on assessments completed to date, has arrived at an appropriate accounting estimate of cleanup costs.

The Government has developed a methodology to accrue tax revenues, based on a combination of tax returns assessed at a certain date and cash received as a proxy for returns not yet assessed. Tax revenues are recognized in the period when the taxable activity occurs, rather than when the Government receives the cash. This change in accounting policy eliminates distortions that can result from the timing of cash receipts and payments. It also will reflect the impact of changes in tax rates in the year the changes become effective.

In summary, a great deal has been done to implement full accrual accounting. This has involved the work of many public servants throughout Government, both in individual departments and in central agencies. They can be justly proud of the results of their hard work.

Early adoption of reporting model for senior governments

With the move to full accrual accounting, the Government has changed the model it uses to report its financial results. It adopted the reporting model recently recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. While PSAB would require implementation of this new model by 2005-06, the Government has implemented this model for its 2002-03 financial statements. The new model retains many features of the model it replaces while providing additional information on annual costs and non-financial assets of the Government. The model gives readers of the financial statements five messages about the state of the Government's finances:

- Net debt position (a measure of the future revenues required to pay for past transactions and events). Canada's net debt at March 31, 2003 was $565 billion;
- Accumulated deficit position (a measure that reduces the net debt position by recognizing non-financial assets, which are resources the Government can use to provide future services). Canada's accumulated deficit at March 31, 2003 was $511 billion;
- Annual surplus (a measure of whether the Government's revenues for the year are sufficient to cover the costs for the year). Canada's annual surplus for 2002-03 was $7 billion;
- Change in net debt (a measure of whether the Government's revenues covered its spending for the year). Canada's net debt decreased by $6.1 billion in 2002-03; and
- Cash flow (a presentation of the Government's sources and uses of cash). Canada's cash flow resulted in an increase in cash of $5.1 billion in 2002-03.

These five messages are designed to eliminate a focus solely on the annual surplus or deficit and provide a more comprehensive picture of the Government's financial situation.

I am pleased that the Government has adopted this model for its financial statements.

Comparison of actual results with budget

This year's Summary Financial Statements include the addition of budget information to enable a comparison of budget with actual results. This comparison completes the accountability chain for the Government by comparing final results for the year with those projected in the Budget, the document that establishes tax rates and sets out the Government's spending plans for the year. In addition to providing good information, it implements a long-standing PSAB requirement and recommendations this Office has made. While PSAB recommends that the comparison be made with the initial Budget, the comparison in this year's financial statements is with the updated figures in the February 2003 Budget—because full accrual accounting had not been implemented when the initial Budget was prepared. In the circumstances, this approach is appropriate. I understand that in future years the comparison will be made to amounts in the initial Budget.

Netting of revenues and expenses

In previous years, certain amounts were presented in the *Public Accounts of Canada* on both a gross and a net basis. The latter involved the Government offsetting certain disbursements against revenues in the Statement of Operations. This netting did not impact the annual surplus, but it did show lower expenses and revenues for the year. We have raised concerns about this practice for a number of years. The items involved included: the Canada Child Tax Benefit, certain Crown corporation revenues and expenses and the GST credit, which, in my view, are properly classified as program expenses rather than a deduction from revenues. This year, the Government has eliminated netting of the larger of these items in the financial statements (with the exception of the GST credit, where the Government has chosen not to adopt my recommendation). It now discloses Crown corporation revenues and expenses and the Child Tax Benefit as separate items on the Statement of Operations. I am pleased that the Government has chosen to present these items solely on a gross basis, as I believe this more properly reflects the nature and size of the Government's revenues and expenses.

I am, however, very disappointed that the Government continues to use net amounts in its analysis of revenues and expenses in the Annual Financial Report. For the reasons described above, I am of the view that gross revenues and expenses should be used in this analysis. This would also be consistent with the Government's summary financial statements as well as the financial statement discussion and analysis contained in the *Public Accounts of Canada*.

Financial statement discussion and analysis

In July 2003, the Public Sector Accounting Board issued an exposure draft on financial statement discussion and analysis. The purpose of the analysis is to provide an executive overview of the summary financial statements and the significant activities during the year that affected them and the year's fiscal results. Governments are encouraged to experiment with preparing a discussion and analysis of financial statements covering such items as:

- an acknowledgement of government's responsibility for preparing the summary financial statements;
- a financial highlights section summarizing the key messages to allow users to understand the financial statements and the financial results for the year; and
- a financial analysis and review that examines variances and trends in certain elements of financial statements, including significant risks and uncertainties.

Section 1 of this year's *Public Accounts of Canada* is a new section prepared by the Department of Finance and the Treasury Board Secretariat that presents a discussion and analysis of the current year's financial statements. This material reflects the substance of the new PSAB exposure draft, and I view it as an excellent addition to the *Public Accounts*. I applaud the work of the Government in proactively implementing this new guidance from PSAB, and I will work with the Government as it further improves the section in the future.

Ongoing challenges

The Government's success in implementing accrual accounting represents a significant improvement that has positioned the Government well for the future. However, the adoption of full accrual accounting was never intended as an end in itself, but as a part of a wider initiative to improve the Government's financial management and control. For example, the recording of tens of billions of dollars of assets and liabilities should lead to the better management of these items. The Government's new accounting policies and its new financial information systems were only two elements of its Financial Information Strategy. They are essential building blocks supporting the third element of this strategy: providing government managers with access to better financial information for their day-to-day decision making.

The challenge for the Government now is to use this new accrual information effectively in its management decision making and ensure that this new basis of accounting is fully implemented in departments.

In my view, one remaining impediment to the Government's use of this information in decision making is the lack of accrual based budgeting and appropriations. It is essential that the Government resolve this issue, which I have commented on repeatedly. While I accept that this is a complex issue and needs to be considered carefully, I note that after five years of studying the issue the Government is still far from proposing a way forward. Despite the importance of this issue, I am not aware of any substantive progress by the Government in the past year. In my view, until government-wide and departmental budgeting, financial reporting, and appropriations are put on a common basis, effective financial management and control in the Government will not be achieved. (For further information on this issue see Chapter 5 of my December 2002 Report.)

National Defence inventory

Inventories at the Department of National Defence provide an example of the challenge of implementing accrual accounting at the departmental level. Of the $6.1 billion in government inventories, by far the largest amount belongs to National Defence; it includes items such as munitions and consumables (uniforms, machine tools, etc.). Historically, the Department had maintained inventory systems focused primarily on keeping track of quantities; as a result, cost accuracy was not emphasized and errors were made in recording costs. The introduction of full accrual accounting required the Department to validate the costs in its system. Further complicating the challenge, many items remain in inventory for a long time—over 10 years in some cases. As a result, it was difficult for the Department to determine reliably the cost of a large number of items in its inventory. It took a significant effort by the Department to arrive at a reasonable estimate of the cost of its inventory for the preparation of the Government's summary financial statements.

I note that this challenge is not unique to Canada. Many national governments that have attempted to implement accrual accounting have had difficulty determining the cost of their military inventory. In Canada's case, National Defence did a lot of added work to determine a figure for inventory costs that I could conclude was presented fairly in the context of the Government's summary financial statements. It drew statistically valid samples from its inventory, assessed the existing support for recorded prices, and arrived at an acceptable figure as the cost of inventory.

Readers can take my opinion on the Government's financial statements to indicate that National Defence's inventory is properly valued in the context of the Government's summary financial statements as a whole. However I do not believe that costs as currently recorded could be used for management decision making.

The Department has agreed to implement a plan to ensure that appropriate controls are in place to record the costs of future purchases properly in its inventory system; to relieve the costs of old inventory properly over time as the inventory is used; and to monitor usage properly and determine ongoing adjustments to reflect the obsolescence of inventory items. While National Defence has committed to doing this work, the challenge is great and it may be many years before its inventory records are suitable for management decision making.

YEAR-END SPENDING

The 2002-03 Statement of Operations includes $4 billion in transfers to trust funds for the provinces and territories as part of the Accord on Health Care Renewal and $1.2 billion in transfers to foundations—spending initiatives for 2002-03 that were included in the February 2003 Budget.

Specifically, the Budget included commitments to provide the following:

- $2.5 billion in a Canada Health and Social Transfer supplement to relieve existing pressures;
- $1.5 billion to improve access to publicly funded diagnostic services. This would involve new investments including support for specialized training and equipment;
- $600 million to accelerate the development of a national system of electronic health records;
- $500 million for research hospitals; and
- $100 million to other foundations.

Transfers to trust funds

The first two commitments involve transfers to provinces through irrevocable trust agreements, signed and dated March 31, 2003. The agreements provide for the funds to be distributed to the provinces on a three-year schedule of payment (2003-04 to 2005-06). The Budget and the Schedule to the Trust Agreement anticipate that the provinces will use these funds over three years ($1.5 billion in the first two years and $1 billion in the last year). However, the agreements allow for the provinces to ask that payments be accelerated—in effect, the provinces could access all their funds immediately.

Payments to the trusts received parliamentary approval when the *Budget Implementation Act* received royal assent on June 19, 2003. Payments were made to the trusts on June 23, 2003.

While the Accord for Health Care Renewal included a commitment by first ministers to establish a Health Council that would monitor and report publicly on the implementation of Accord priorities, the trust agreements themselves do not require provinces to indicate that the funds are to be used for the purposes indicated in the Accord. Thus, the drawdown of these funds is not contingent on a requirement to demonstrate that the priorities will be addressed.

As indicated in note 4vi of the Government's Summary Financial Statements, the payments were recorded as an expense in 2002-03, lowering the Government's annual surplus by $4 billion.

In assessing the accounting for these transactions, I concluded that the Government's accounting treatment was acceptable because the Government:

- had agreed to make the payments;
- had established the trust agreements by year end;
- had not included in the trust agreements a requirement for proof that costs had been incurred for the purposes indicated in the Accord on Health Care Renewal; and
- had authorization from Parliament to make the payments before the financial statements were finalized.

Foundations

The other commitments involve transfers to foundations. Since 1997, the Government has used several foundations to carry out certain public policy objectives. Over the past seven years it has recorded $8.7 billion in transfers to these foundations as expenses in its financial statements (see Table below). At March 31, 2003, $7.8 billion was either still in the foundations' bank accounts and investments accumulating interest or was receivable by the foundations from the Government. The funds had yet to be distributed to the ultimate intended recipients or used for the ultimate purposes announced by the Government for this spending.

Summary financial information on Foundations, 1996-1997 to 2002-2003

Foundation [1]	**Year Announced**	**Funding received** [2]	**Grants Provided** [3]	**Interest Earned**	**Adminis-tration**	**Balance March 31, 2003** [4]	**Funding Commitments Signed** [5]
	($ millions)						
Canada Foundation for Innovation	1997	3,651	881	560	29	3,301	1,140
Canada Millenium Scholarship Foundation	1998	2,500	857	569	34	2,178	7
Canada Health Infoway Inc.	2001	1,100	9	39	13	1,117	158
Genome Canada	2000	375	105	41	13	298	205
Aboriginal Healing Foundation	1998	350	171	76	35	220	115
Green Municipal Investment Fund[6]	2000	200	5	26	7	214	23
Canadian Health Service Research Foundation	1997	152	26	10	5	131	7
Other foundations under $100 million[7]	Between 2000 and 2002	134	22	14	3	123	20
Pierre Elliot Trudeau Foundation[6]	2002	125	0	2	0	127	1
Foundation for Sustainable Developmnent Technology	2001	100	0	3	1	102	6
Total		8,687	2,076	1,340	140	7,811[8]	1,682

[1] The foundations reflected in this Table have each received over $10 million in total funding from the Government since 1997, specifically for spending in a future year more than a year ahead.

[2] Transfers include $1.2 billion announced in the February 2003 Budget that were receivable by the foundations at March 31, 2003.

[3] In addition to grants this column includes eligible project expenses.

[4] These balances are at the date of the latest annual reports, where March 31, 2003 financial statements are not yet available – modified to include the $1.2 billion announced in the February 2003 Budget.

[5] Figures based on representations from foundations, where not disclosed in their financial statements.

[6] These are endowment funds; only the earnings are disbursed.

[7] These are Foundation for Climate and Atmospheric Sciences; Clayoquot Biosphere Trust Society (endowment fund); Forum of Federations; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities, University of Moncton (endowment fund); and Frontier College Learning Foundation (endowment fund).

[8] In addition to funding for foundations and endowments included in this table, $465 million was transferred to other organizations that clearly are at arm's length from the Government; $352 million of the transferred amount had yet to be used at March 31, 2003. These other organizations are Canadian Institute for Health Information; Green Municipal Enabling Fund; Precarn; Canadian Network for the Advancement of Research, Industry and Education (CANARIE); and Canadian Institute for Advanced Research.

These funds were transferred to foundations well in advance of need, in some cases many years in advance. It is worth noting that the Treasury Board Secretariat's own policy on transfer payments indicates that payments should not be made in advance of need, though this policy does provide for exceptions subject to the Treasury Board's approval. It gave the required approvals for transfers to foundations, involving at least a dozen individual approvals.

In the past, I have noted that many factors led me to question whether the funds transferred to foundations should more appropriately be recorded as expenses when they are used for their ultimate purposes. These factors included:

- the Government's role in creating the foundations;
- the foundations' obligation to achieve Government policy objectives;
- the Government's role in appointing the foundations' directors; and
- the prescriptive nature of detailed funding agreements between the foundations and the Government.

As noted in the Budget, foundations have become important tools for implementing public policy. It seems to me that foundations such as the Canada Foundation for Innovation and the Canada Millennium Scholarship Foundation are, in effect, delivering a government program using public money. I have therefore questioned whether the Government's accounting for these transfers as transfers to "arm's-length" organizations is appropriate.

PSAB recently issued a new accounting standard on the government reporting entity. The standard provides guidance to assist governments in determining if an organization is controlled by government. I have encouraged the Government to consider the effects of this new accounting standard for each of the foundations. In addition, PSAB has a second project underway that is considering the accounting for government transfer payments, including multi-year funding. Together with government officials, I will be monitoring the progress of this project and considering the possible implications for the Government's accounting for transfers to foundations.

Beyond the funding issue and the accounting treatment, I have also raised broader and perhaps more important concerns about the accountability regime for foundations. Some of these concerns included inadequate reporting to Parliament; weak oversight of foundations; the inability of the Government to make adjustments should there be a major change in public policy; and the lack of independent, credible reviews and evaluations that are made available to Parliament.

In its 2003 Budget, the Government announced changes in the accountability and governance structures for foundations. I note that the Government intends to introduce some positive measures, particularly for reporting to Parliament and the public. These and several other measures proposed in the Budget clearly have the potential to improve the accountability and governance of foundations.

However, it does not appear that these changes will address all my concerns, particularly the inability of the Government to make adjustments should there be a major change in public policy and the lack of independent, credible reviews and evaluations that are made available to Parliament. Further, much depends on how well these measures are implemented in new and existing foundations. I will assess the revised accountability and governance framework for foundations in future audits.

I emphasize that I express no view on the merits of foundations as a vehicle to deliver government programs. My concerns relate solely to the funding of these organizations in advance of need, provision for their accountability and governance, and the way the Government accounts for its transfers to them. Similarly, my comments should not be interpreted in any way as a criticism of the individuals in charge of the foundations. However, as I have noted before, foundation appointees' determination to make the foundations succeed is not sufficient to overcome the weaknesses in accountability structures.

Accounting considerations influencing decision making

I am encouraged by the Government's intention to strengthen these accountability and governance structures; however, I am concerned that accounting considerations may be preventing the Government from making all necessary improvements. In a recent Public Accounts Committee hearing on foundations, Government officials indicated that in their view, significantly enhancing the accountability measures could mean that the foundations would be controlled by Government, and therefore considered inside the entity for accounting purposes. In that case, the $8.7 billion in transfers to the foundations could not be treated as expenses (and therefore not be used to reduce the Government's surplus) until the foundations used them for their intended purposes. This view has also been cited by senior Government officials in many discussions I and my staff have had with them.

I am therefore concerned that accounting rules may be leading the Government in its choices as to the accountability and governance structures involving foundations as well as the manner in which they are funded. In my view, decisions on funding and accountability should be based on the need for sound management of public funds; they should not be based on the goal of achieving a desired accounting result such as reducing the reported annual surplus.

Conclusion

I encourage the Government to implement proper accountability and governance structures for the foundations and not constrain itself from achieving this end by a desire to achieve a particular accounting result.

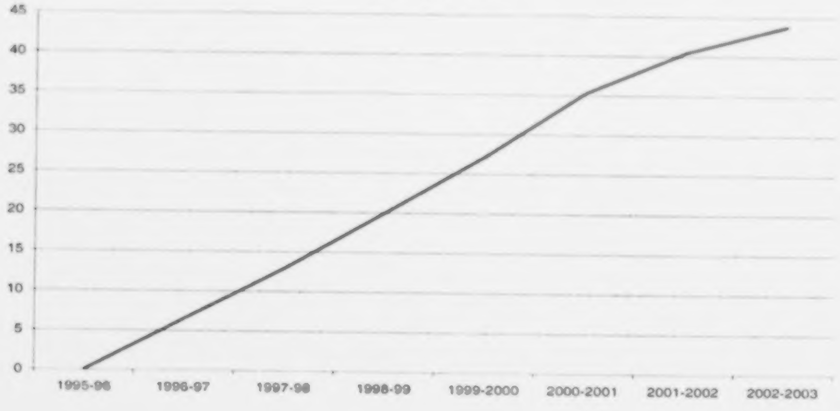
EMPLOYMENT INSURANCE ACCOUNT SURPLUS

The Government has still not addressed the long-standing issues related both to setting premium rates for Employment Insurance and to the appropriate size of the surplus in the Employment Insurance Account.

In 2002-03, Employment Insurance (EI) surplus grew by $3.3 billion to $43.8 billion. This is about three times higher than the Chief Actuary of Human Resources Development Canada said was necessary in his 2001 report on Employment Insurance premium rates. Because Employment Insurance is a government program, EI premiums and benefits are included in the financial statements of the Government of Canada. As a result, these transactions increased the Government's annual surplus by $3.3 billion for 2002-03 and reduced the accumulated deficit at March 31, 2003 by $43.8 billion.

Balance of the Employment Insurance Account at March 31

Billions of dollars



Section 66 of the *Employment Insurance Act*, which is currently suspended, requires that as far as possible, premiums paid by contributors provide the EI Account with enough revenue over a business cycle to pay authorized amounts charged to the Account while maintaining relatively stable premium rates. In my view, this means that Employment Insurance premiums should equal expenses over a period of time, while providing for a reserve sufficient to keep rates stable in an economic downturn.

I note that in the 2003 Budget, the Government stated that the following rate-setting principles would guide its ongoing consultations:

- Premium rates should be set transparently and on the basis of independent expert advice;
- Expected premium revenues should correspond to expected program costs; and
- Premium rates should mitigate the impact on the business cycle and be stable over time.

These principles are, in my view, consistent with an interpretation that Parliament intended the EI program to be run on a break-even basis.

In my view, Parliament did not intend for the Account to accumulate a surplus beyond what could reasonably be spent for employment insurance purposes given the existing benefit structure, while also providing for an economic downturn. Accordingly, in my opinion, the Government did not observe the intent of the *Employment Insurance Act*.

In 2001, when it first suspended section 66 of the EI Act, the Government indicated that it would undertake research and public consultations on the process of setting premium rates. By the February 2003 Budget, those consultations had not taken place. In that Budget, the Government announced again that it would hold consultations on a new rate-setting process to be implemented for 2005. I have been advised that the Government has solicited and received public submissions on the matter and is analyzing them.

In the interim, the Government set the 2004 premium rate at $1.98 per $100 of insurable earnings; at this level, premium revenues are intended to equal projected program costs in that year. While this may ensure that the surplus does not grow significantly in 2004, it does nothing to address the $43.8 billion surplus that has accumulated.

Conclusion

The EI surplus had grown to $43.8 billion by March 31, 2003. In the past, I have called on the Government to expedite the completion of its study on the process for setting premium rates. I note with disappointment that public consultations did not occur before the rates were set for 2004, as had been announced. Instead, the Government chose to prolong the suspension of section 66 for another year. I strongly urge the Government to resolve this long-standing issue.

COMMUNICATING RESULTS

As I have indicated earlier in these Observations, this year the Government has made significant improvements in its financial reporting. I believe that further improvements are possible. Currently a broad range of both summary and detailed financial information is provided in two key documents—the *Public Accounts of Canada* and the *Annual Financial Report*. The *Public Accounts* contain a tremendous amount of information, much of it extremely detailed. The Annual Financial Report is much more a summary document, however it is not written to explain the Government's financial results to a general audience. I believe the Government, in consultation with key users, should review this information and determine the best way to provide it to parliamentarians and other interested Canadians. For example, the Government should consider whether one set of *Public Accounts* (in multiple volumes) is appropriate or whether providing some of this information separately in other formats would be more useful. It may also be appropriate to consider whether all of this information is needed or whether other vehicles meet the same need.

Currently, the Government's summary financial statements are tabled some six months or more after year end. This reflects a number of factors including the size, diversity and complexity of Government operations as well as some of the challenges in determining tax revenues on an accrual basis of accounting. Nonetheless, for financial statements to have full value it is essential that they be produced as soon after year end as possible. Therefore, in addressing the issue of improved financial reporting, the Government should also consider how to complete and table its summary financial statements more expeditiously.

In addressing this issue, the Government will need to consider the trade off between timeliness and accuracy. To illustrate this point I will highlight the case of tax revenues. Under accrual accounting, tax revenues are measured from amounts assessed to May 31 and from estimates of amounts not yet assessed based on cash received. Greater accuracy could be achieved by increasing the amount of revenue recorded based on assessments. Greater timeliness would be achieved by only considering assessments to March 31 for example. As the Government gains experience in using its methodology, it should assess the predictive reliability of its estimates and determine if it is feasible to increase the timeliness without significant negative impact on accuracy.

When results are communicated, it is important that they be relayed in generally recognized and consistent language. I am concerned that the Government has chosen to use the term "federal debt" when discussing the accumulated deficit in some of its communications. The accumulated deficit—the difference between the Government's total liabilities and its total assets, both financial and non financial—was $511 billion at March 31, 2003. I fear that the use of the term "federal debt" may confuse readers. In particular, this term could be confused with "net debt"—the Government's liabilities less its financial assets ($565 billion at March 31, 2003) or "interest-bearing debt" ($621 billion at March 31, 2003). Both of these figures are significantly higher ($54 billion higher and $110 billion higher respectively) than the Government's accumulated deficit of $511 billion at March 31, 2003. Thus, I fear that Canadians may get a picture of the Government's financial position that is confusing or, worse, inaccurate. I believe results should be communicated clearly to Canadians and I encourage the Government to present its financial results using generally recognized and consistent terminology in all its communications.

MY AUDIT REPORT EXPLAINED

In past year's Observations I have explained my audit report in some depth. This year I have chosen to provide this information to interested readers on my Web site together with my Observations (www.oag-bvg.gc.ca).

SECTION 3

2002-2003

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

CONTENTS

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REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2002-2003	2001-2002 Restated (1)
Revenues—		
Tax revenues, Table 3.2	156,400	151,272
Employment insurance premiums	17,870	17,637
Other revenues, Table 3.4	15,962	14,767
Total revenues	**190,232**	**183,676**
Expenses—		
Transfer payments	98,732	90,775
Other program expenses	47,261	46,231
Total program expenses	***145,993***	***137,006***
Public debt charges	37,270	39,651
Total expenses, Table 3.6	**183,263**	**176,657**
Annual surplus	**6,969**	**7,019**
Accumulated deficit, beginning of year—		
Previously reported balance	(517,545)	(545,396)
Changes in accounting policies		20,832
Restated opening balance	(517,545)	(524,564)
Accumulated deficit, end of year	**(510,576)**	**(517,545)**

(1) Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Customs and Revenue Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal and corporate income taxes, other income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2
TAX REVENUES

(in millions of dollars)

	2002-2003	2001-2002 Restated [1]
Tax revenues—		
Income tax—		
Personal [2]	89,530	86,972
Corporate	22,222	24,242
Other income tax revenues	3,291	2,925
	115,043	*114,139*
Other taxes and duties—		
Goods and services tax, Table 3.3 [2]	28,248	25,292
Energy taxes —		
Excise tax—Gasoline	4,536	4,410
Excise tax—Aviation gasoline and diesel fuel	456	438
	4,992	*4,848*
Customs import duties	3,221	3,040
Other excise taxes and duties—		
Excise duties	2,024	2,239
Air travellers security charge	421	
Miscellaneous excise taxes and duties	2,451	1,714
	4,896	*3,953*
	41,357	*37,133*
Total tax revenues [3]	156,400	151,272

[1] Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.

[2] Differences with amounts reported by the Canada Customs and Revenue Agency are due to consolidation adjustments.

[3] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenues.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Other income tax revenues

Other income tax revenues include the non-resident income tax and other tax revenues.

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Other tax revenues are comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff* and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST) (1)

(in thousands of dollars)

	2002-2003	2001-2002 Restated (2)
GST	32,480,931	29,552,743
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,150,678	1,277,837
Gross GST from outside parties	31,330,253	28,274,906
Less: quarterly tax credits	3,081,696	2,982,663
Net GST from outside parties	28,248,557	25,292,243

(1) Reported in: —Statement of Operations (Section 2 of this volume).
—Statement of revenues—Canada Customs and Revenue Agency (Volume II-Part I).

(2) Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff*.

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners. The air travellers security charge are collected by air carrier at the time of payment for the air travel by the purchaser of an air transportation service.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and foreign exchange revenues.

TABLE 3.4
OTHER REVENUES

(in millions of dollars)

	2002-2003	2001-2002 Restated [1]
Other revenues—		
Crown corporation revenues—		
Consolidated Crown corporations	1,851	1,681
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	2,962	2,482
Interest	492	591
	5,305	*4,754*
Other program revenues—		
Return on investments	351	735
Sales of goods and services—		
Rights and privileges	885	769
Lease and use of public property	793	428
Services of a regulatory nature	476	724
Services of a non-regulatory nature	3,634	1,634
Sales of goods and information products	304	139
Other fees and charges	300	201
	6,392	*3,895*
Miscellaneous revenues	535	2,930
	7,278	*7,560*
Foreign exchange revenues—		
Exchange Fund Account	3,132	2,358
International Monetary Fund	55	147
Other	192	(52)
	3,379	*2,453*
Total other revenues [2]	15,962	14,767

[1] Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.

[2] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

Crown corporation revenues

Crown corporation revenues include revenues earned from third parties by consolidated Crown corporations, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other program revenues

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II (Part I) of the *Public Accounts of Canada.*

Foreign exchange revenues

Foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS [1]

(in millions of dollars)

	2002-2003	2001-2002 Restated [2]
Consolidated accounts—		
Atomic Energy of Canada Limited	[3]	1
Cash and accounts receivable—		
Interest on bank deposits	179	288
Loans, investments and advances—		
Portfolio investments	20	20
National governments including developing countries	112	124
International organizations	31	38
Provincial and territorial governments	4	4
Other loans, investments and advances	163	120
	330	306
Other accounts—		
Esso Ltd—Norman Wells Project profits	90	92
Other	5	7
	95	99
Total ministerial return on investments	604	694
Net gain (loss) on exchange	(266)	61
Accrual of other revenues	29	(2)
Total return on investments	367	753
Return on investments internal to the Government	(16)	(18)
Total external return on investments	351	735

[1] Additional details are provided in Table 4a in Section 1 of Volume II (Part I), and in Section 11 of Volume II (Part II).
[2] Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.
[3] Less than $500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by type.

TABLE 3.6
EXTERNAL EXPENSES BY TYPE

(in millions of dollars)

	2002-2003	2001-2002 Restated (1)
Transfer payments —		
Old age security benefits, guaranteed income supplement and spouse's allowance	25,692	24,641
Other levels of government—		
Canada health and social transfer	21,100	17,300
Fiscal arrangements	10,879	11,603
Alternative payments for standing programs	(2,321)	(2,662)
Other	987	375
Total other levels of government	*30,645*	*26,616*
Employment insurance benefits	14,496	13,726
Canada child tax benefits	7,823	7,471
	78,656	*72,454*
Other transfer payments—		
Agriculture and Agri-Food	2,654	1,897
Finance	1,013	1,769
Foreign Affairs and International Trade	2,456	2,405
Health	1,619	1,617
Human Resources Development	1,602	1,698
Indian Affairs and Northern Development	4,649	4,557
Industry	2,322	2,628
Veterans Affairs	1,704	1,557
Other	2,057	193
Total other transfer payments	*20,076*	*18,321*
Total transfer payments	98,732	90,775
Other program expenses—		
Crown corporation expenses	6,551	6,085
Agriculture and Agri-Food	1,097	1,124
Canada Customs and Revenue Agency	5,613	4,941
Fisheries and Oceans	1,473	1,344
Foreign Affairs and International Trade	1,670	1,506
Health	1,643	1,643
Human Resources Development	2,719	2,442
Industry	2,131	2,116
National Defence	11,318	10,443
Public Works and Government Services	2,405	2,033
Solicitor General	4,222	4,326
Treasury Board	1,461	1,421
Other ministries	4,958	6,807
Total other program expenses	47,261	46,231
Total program expenses	145,993	137,006
Public debt charges, Table 3.8	37,270	39,651
Total expenses (2)	183,263	176,657

(1) Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.
(2) Additional information is provided in Table 2a in Section 1 of Volume II (Part I).

Government's cost of operations

Government's cost of operations consists of three major types:

- transfer payments;
- other program expenses; and,
- public debt charges.

Transfer payments

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under two main programs:
  - fiscal arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
  - Canada Health and Social Transfers are replacing the Canada Assistance Plan and Established Program Financing as a major means for providing the federal share of social programs administered by the provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Other program expenses

Other program expenses include defence expenses, as well as the cost of Government administration and specific services delivered to the public. This category covers the costs associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system, to name just a few. It also includes the expenses of consolidated Crown corporations incurred with third parties.

Table 3.7 presents a comparative analysis by province of certain transfer payments.

TABLE 3.7
CERTAIN TRANSFER PAYMENTS BY PROVINCE

(in millions of dollars)

	Old age security benefits (1)	Employment insurance benefits (2)	Fiscal arran-gements	Alternative payments for standing programs	Canada health and social transfer	Other	Canada child tax benefits	Total
Newfoundland and Labrador	531	876	928		342			2,677
	517	*834*	*1,155*		*315*			*2,821*
Prince Edward Island	136	190	240		92			658
	133	*195*	*292*		*82*			*702*
Nova Scotia	899	655	1,202		613			3,369
	874	*628*	*1,473*		*563*			*3,538*
New Brunswick	739	733	1,169		497			3,138
	719	*734*	*1,323*		*451*			*3,227*
Quebec	6,963	4,138	4,400	(2,321)	4,903			18,083
	6,762	*4,104*	*4,235*	*(2,662)*	*4,425*			*16,864*
Ontario	9,370	4,237	8		6,743			20,358
	8,946	*3,928*	*7*		*6,121*			*19,002*
Manitoba	1,055	414	1,477		756			3,702
	1,032	*386*	*1,340*		*685*			*3,443*
Saskatchewan	1,006	334	(7)		668			2,001
	990	*305*	*495*		*609*			*2,399*
Alberta	2,073	1,053	4		1,272			4,402
	1,978	*869*	*5*		*1,604*			*4,456*
British Columbia	3,356	1,791	792		2,640			8,579
	3,209	*1,709*	*229*		*2,410*			*7,557*
Total provinces	26,128	14,421	10,213	(2,321)	18,526			66,967
	25,160	*13,692*	*10,554*	*(2,662)*	*17,265*			*64,009*
Northwest Territories	21	32	558		31	5		647
	20	*24*	*321*		*(7)*			*358*
Nunavut		14	593		24			631
		12	*641*		*17*			*670*
Yukon Territory	12	26	353		19			410
	12	*26*	*355*		*25*			*418*
International	173	3						176
	173	*2*						*175*
Sub-total	26,334	14,496	11,717	(2,321)	18,600	5		68,831
	25,365	*13,756*	*11,871*	*(2,662)*	*17,300*			*65,630*
Provision for valuation and other items			(838)		2,500	982		2,644
		(30)	*(268)*			*375*		*77*
Total (Net)	26,334	14,496	10,879	(2,321)	21,100	987		71,475
	25,365	*13,726*	*11,603*	*(2,662)*	*17,300*	*375*		*65,707*
Add tax credits and repayments	(642)						7,823	7,181
	(724)						*7,471*	*6,747*
Total (Gross)	25,692	14,496	10,879	(2,321)	21,100	987	7,823	78,656
	24,641	*13,726*	*11,603*	*(2,662)*	*17,300*	*375*	*7,471*	*72,454*

Amounts in roman type are 2002-2003 transfer payments.
Amounts in *italic* type are 2001-2002 transfer payments.
(1) Includes the guaranteed income supplement and the spouse's allowance. Previous year's figures have been restated.
(2) For fiscal year 2001-2002, Employment insurance benefits have been restated.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other employee and veteran future benefits and other liabilities, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 7) of Volume II (Part I) and the total expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts and the provision for valuation and other items.

TABLE 3.8
PUBLIC DEBT CHARGES [1]

(in millions of dollars)

	2002-2003	2001-2002 Restated [2]
Unmatured debt—		
Interest on:		
Marketable bonds	19,223	20,941
Canada savings and Canada premium bonds	862	1,290
Bonds for Canada Pension Plan	343	346
Promissory Note - TD Trust Company	[3]	[3]
Promissory notes - Montreal Trust Company		2
Canada notes	16	26
Euro medium term notes	99	137
	20,543	*22,742*
Amortization of premiums, discounts and commissions on:		
Treasury bills	2,834	3,474
Marketable bonds	1,660	845
Canada bills	45	192
Canada savings and Canada premium bonds	4	14
	4,543	*4,525*
Servicing costs and costs of issuing new borrowings	119	134
Total public debt charges related to unmatured debt	25,205	27,401
Pension and other liabilities—		
Interest on:		
Public sector pensions—Superannuation accounts	10,829	12,229
Less: Provision for pension adjustment	(1,687)	(2,820)
	9,142	*9,409*
Other employee and veteran future benefits—		
Health and dental care plan	424	366
Severance benefits	205	190
Worker's compensation	33	31
Veteran benefit plan	1,578	1,519
	2,240	*2,106*
Canada Pension Plan	169	215
Government Annuities Account	37	33
Deposit and trust accounts	66	71
Other specified purpose accounts	229	231
Capital lease obligations	148	140
Other liabilities	34	45
Total public debt charges related to pension and other liabilities	12,065	12,250
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	1,036	1,087
Other	14	15
Total public debt charges related to consolidated specified purpose accounts	1,050	1,102
Total public debt charges before consolidation adjustments [4]	38,320	40,753
Less: consolidation adjustments	1,050	1,102
Total public debt charges [1]	37,270	39,651
Comprised of:		
Total public debt charges under statutory authorities before provision and consolidation adjustments	37,619	41,327
Total public debt charge provision	701	(574)
Consolidation adjustments	(1,050)	(1,102)
Total public debt charges	37,270	39,651

[1] A summary is provided in Table 2a in Section 1 of Volume II (Part II).

[2] Certain comparative figures have been restated. Details can be foumd in note 2 in Section 2 of this volume.

[3] Less than $500,000.

[4] Additional details are provided in Section 8 of Volume II (Part II).

Expenses by Object

Table 3.9 reconciles the total expenses by object to the total expenditures by object initially recorded by departments.

TABLE 3.9
TOTAL EXPENSES BY OBJECT [1]

(in millions of dollars)

	Total expenses	Reconciliation	Total expenditures
Transfer payments	98,732	(24,326)	74,406
Other program expenses—			
Crown corporations and other program expenses	6,166	(6,166)	
Personnel	21,773	3,347	25,120
Transportation and communications	2,366	148	2,514
Information	327	18	345
Professional and special services	5,306	1,232	6,538
Rentals	1,157	309	1,466
Repair and maintenance	2,072	271	2,343
Utilities	2,195	101	2,296
Amortization expenses	3,341	(3,341)	
Loss on disposal of assets	112	(112)	
Other subsidies and expenses	2,446	4,202	6,648
Acquisition of land, buildings and works		890	890
Acquisition of machinery and equipment		3,440	3,440
	47,261	4,339	51,600
Public debt charges	37,270	349	37,619
Total	183,263	(19,638)	163,625

[1] Additional details are provided in Table 3a in Section 1 of Volume II (Part I).

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures. The table also discloses the reconciling items between total ministerial expenditures under statutory authorities and total expenses relating to statutory authorities. The reconciling items include the statutory expenditures of the consolidated specified purpose accounts and the provision for valuation, as well as the adjustments related to full accrual accounting.

TABLE 3.10
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2002-2003			2001-2002		
						Restated [1]
Public debt charges			37,619			41,328
Old age security payments (*Old Age Security Act*)			19,823			19,756
Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)			18,600			17,300
Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)			10,560			11,108
Guaranteed income supplement payments (*Old Age Security Act*)			5,471			5,217
Contributions to a transition to future risk management programming			598			
Payments (encashment of notes) to International Development Association (*Bretton Woodsand Related Agreements Act* and previous years' Appropriation Acts)			431			262
Allowance payments (*Old Age Security Act*)			399			392
Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*			343			334
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office			305			312
Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account			279			249
Payments to the Canadian Air Transport Security Authority for operating and capital capital expenditures			259			
Superannuation, supplementary retirement benefits, death benefits and other pensions—[2]						
Public Service—						
Government's matching contributions to the Public Service Superannuation Account	1,795			1,550		
Government's contribution as employer to the Employment Insurance Account	275			260		
Government's matching contributions to the Canada and the Quebec Pension Plans	399			401		
Government's matching contributions to the Death Benefit Account	2			39		
		2,471			2,250	
Less: recoveries from revolving funds		104			63	
			2,367			2,187
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account		556			529	
Statutory payments under the *Supplementary Retirement Benefits Act*		10			10	
Government's contribution as employer to the Employment Insurance Account		77			72	
Government's matching contribution to the Canada and the Quebec Pension Plans		116			96	
Government's matching contribution to the Death Benefit Account		3			(1)	
			762			706
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		171			185	
Statutory payments under the *Supplementary Retirement Benefits Act*		30			17	
Government's contribution as employer to the Employment Insurance Account		21				
Government's matching contribution to the Canada and the Quebec Pension Plans		33				
			255			202
All other statutory expenditures			202			495
Total ministerial expenditures under statutory authorities[3]			**98,273**			**99,848**
Consolidated specified purpose accounts—						
Employment Insurance Account			14,668			13,752
Other			594			1,585
Total expenditures of consolidated specified purpose accounts			15,262			15,337
Provision for valuation and other items			(836)			(5,435)
Full accrual accounting adjustments			(124)			
Total expenses relating to statutory authorities			**112,575**			**109,750**

(1) Certain comparative figures have been restated. Details can be found in note 2 in section 2 of this volume.
(2) Details related to other pension accounts such as the Members of Parliament Retiring Allowances Account are not included.
(3) Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section 1 of Volume II (Part I).

SECTION 4

2002-2003

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Capital assets, inventories and prepayments represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debts payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government and Crown corporations. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Adjustments include prior period adjustments and other items affecting equity as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on wholly-owned subsidiaries that are unconsolidated with their parent corporation, but consolidated directly in the financial statements of the Government. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2003. Contingent liabilities of consolidated corporations are presented in Table 4.3.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2003 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2003

(in thousands of dollars)

	Assets			
	Financial		Capital assets,	
Crown corporations [1]	Third parties	Government and Crown corporations	inventories and prepayments	Total assets
Atomic Energy of Canada Limited	399,822	5,253	567,717	972,792
Canada Council for the Arts	283,681	2,127	22,587	308,395
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	10,620		17,924	28,544
Canada Mortgage and Housing Corporation — Minister's Account				
Canadian Air Transport Security Authority[1]	31,723	45,389	118,732	195,844
Canadian Broadcasting Corporation	143,066	190,856	1,173,425	1,507,347
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada				
Canadian Museum of Civilization	62,809	2,160	31,248	96,217
Canadian Museum of Nature	7,275	1,961	39,536	48,772
Canadian Race Relations Foundation	338	23,549	51	23,938
Canadian Tourism Commission	23,972	5,552	4,517	34,041
Cape Breton Growth Fund Corporation	60,586		10	60,596
Defence Construction (1951) Limited	4,296	4,227	1,168	9,691
Enterprise Cape Breton Corporation	8,371	8,362	1,366	18,099
Federal Bridge Corporation Limited, The[2]	22,238	6,934	165,420	194,592
International Development Research Centre	34,499	4,471	7,254	46,224
Marine Atlantic Inc	6,527	4,333	206,744	217,604
National Arts Centre Corporation	13,316	343	19,437	33,096
National Capital Commission	124,093	5,303	509,640	639,036
National Gallery of Canada	13,821	707	16,348	30,876
National Museum of Science and Technology	7,068	1,404	11,313	19,785
Queens Quay West Land Corporation	4,650			4,650
Standards Council of Canada	2,572	1,113	2,068	5,753
Telefilm Canada	36,949	24,235	7,062	68,246
VIA Rail Canada Inc	102,506	24,202	654,598	781,306
Total	1,404,798	362,481	3,578,165	5,345,444
Conversion to the Government accounting basis for consolidation purposes			100,970	100,970
Total on the Government accounting basis	1,404,798	362,481	3,477,195	5,244,474

[1] All Crown corporations listed in this table are parent Crown corporations except for the Old Port of Montreal Corporation Inc. The Canadian Air Transport Security Authority became a federal Crown corporation listed in Schedule III, Part I of the *Financial Administration Act* on April 1, 2002.

[2] The financial information of the Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge Corporation Limited.

Liabilities					
Third parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
	759,383	61,134	820,517	152,275	972,792
	103,610	1,763	105,373	203,022	308,395
	6,943	9,143	16,086	12,458	28,544
	59,117	127,936	187,053	8,791	195,844
	707,219	651,977	1,359,196	148,151	1,507,347
	29,887	43,853	73,740	22,477	96,217
	38,962	14,604	53,566	(4,794)	48,772
	167		167	23,771	23,938
	9,292	14,846	24,138	9,903	34,041
	81	200	281	60,315	60,596
	6,904	189	7,093	2,598	9,691
	12,442	201	12,643	5,456	18,099
	13,159	127,318	140,477	54,115	194,592
	19,578	18,682	38,260	7,964	46,224
	5,496	205,081	210,577	7,027	217,604
	16,562	17,507	34,069	(973)	33,096
	72,698	1,375	74,073	564,963	639,036
	9,094	18,806	27,900	2,976	30,876
	5,412	14,322	19,734	51	19,785
	2,691	31,300	33,991	(29,341)	4,650
	2,722	831	3,553	2,200	5,753
	8,207	6,772	14,979	53,267	68,246
	15,033	660,084	675,117	106,189	781,306
	1,904,659	2,027,924	3,932,583	1,412,861	5,345,444
	6	1,783,591	1,783,597	(1,682,627)	100,970
	1,904,653	244,333	2,148,986	3,095,488	5,244,474

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2003

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Third parties	Financial assistance	Other	Total
Atomic Energy of Canada Limited	593,550	137,634	16,171	747,355
Canada Council for the Arts	8,230	153,707	1,601	163,538
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	9,506	18,400	3,753	31,659
Canada Mortgage and Housing Corporation — Minister's Account		1,978,802		1,978,802
Canadian Air Transport Security Authority	910	170,261	9,866	181,037
Canadian Broadcasting Corporation	477,638	937,432	136,747	1,551,817
Canadian Dairy Commission — Dairy Support Operation Financed by the Government of Canada		3,135	300	3,435
Canadian Museum of Civilization	12,768	81,414	3,342	97,524
Canadian Museum of Nature	2,804	24,853	1,050	28,707
Canadian Race Relations Foundation	1,157			1,157
Canadian Tourism Commission	14,566	92,507	1,014	108,087
Cape Breton Growth Fund Corporation	4,565		23,000	27,565
Defense Construction (1951) Limited	113		24,422	24,535
Enterprise Cape Breton Corporation	1,054	35,017		36,071
Federal Bridge Corporation Limited, The	12,395	23,345	972	36,712
International Development Research Centre	12,887	95,435	29,708	138,030
Marine Atlantic Inc	64,973	44,615	21,360	130,948
National Arts Centre Corporation	24,191	24,815	4,758	53,764
National Capital Commission	27,212	124,669	7,832	159,713
National Gallery of Canada	7,869	43,031		50,900
National Museum of Science and Technology	3,955	26,196	1,666	31,817
Queens Quay West Land Corporation	1,928	4,000		5,928
Standards Council of Canada	5,344	6,574	1,234	13,152
Telefilm Canada	50,765	134,953	64,760	250,478
VIA Rail Canada Inc	268,415	159,880	48,438	476,733
Total	1,606,795	4,320,675	401,994	6,329,464
Conversion to the Government accounting basis for consolidation purposes	106,291	351,799	(240,962)	217,128
Total on the Government accounting basis	1,713,086	4,672,474	161,032	6,546,592
Consolidation adjustments	137,697	(4,672,474)	(161,032)	(4,695,809)
Total external amount	1,850,783			1,850,783

The accompanying notes to Table 4.1 are an integral part of this table.

[1] The difference between this amount and the Crown corporations expense presented in the Statement of Operations in Section 2 of this volume consists of $321 million in financial assistance to Enterprise Crown corporations.

Expenses						Equity transactions with Government		
Third parties	Government and Crown corporations	Total	Net income (loss)	Equity beginning of year	Adjustments	Dividends	Capital	Equity end of year
721,223	51,848	773,071	(25,716)	184,771	(6,780)			152,275
170,041		170,041	(6,503)	209,831	(306)			203,022
19,886		19,886	11,773	313	372			12,458
1,887,102	91,700	1,978,802						
173,223	1,699	174,922	6,115				2,676	8,791
1,502,410	29,309	1,531,719	20,098	124,053			4,000	148,151
3,435		3,435						
57,719	39,333	97,052	472	22,005				22,477
27,681	3,092	30,773	(2,066)	(2,728)				(4,794)
3,856		3,856	(2,699)	26,470				23,771
107,111	5,727	112,838	(4,751)	14,406	248			9,903
4,831	944	5,775	21,790	38,525				60,315
24,012		24,012	523	2,604	(529)			2,598
12,315	23,154	35,469	602	4,854				5,456
33,078		33,078	3,634	50,260	221			54,115
139,937		139,937	(1,907)	9,871				7,964
131,466		131,466	(518)	7,545				7,027
51,381	3,726	55,107	(1,343)	370				(973)
105,378	8,638	114,016	45,697	518,903	363			564,963
41,774	8,975	50,749	151	2,825				2,976
29,190	2,530	31,720	97	(46)				51
6,937		6,937	(1,009)	(28,332)				(29,341)
12,839	143	12,982	170	2,030				2,200
233,407	2,665	236,072	14,406	38,861				53,267
449,958	14,779	464,737	11,996	94,193				106,189
5,950,190	288,262	6,238,452	91,012	1,321,584	(6,411)		6,676	1,412,861
41,482	(3,158)	38,324	178,804	1,504,088	6,411		(6,676)	1,682,627
5,991,672	285,104	6,276,776	269,816	2,825,672				3,095,488
238,864	(285,104)	(46,240)						
6,230,536 (1)		6,230,536						

Contingent Liabilities of Consolidated Crown Corporations

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS

(in thousands of dollars)

	March 31, 2003
Agent Crown corporations	
Canada Lands Company Limited — Old Port of Montreal Corporation Inc.	1,337
Defence Construction (1951) Limited—Contract disputes	7,046
National Capital Commission—Miscellaneous litigations and agreements	29,489
Telefilm Canada—Loan guarantees	644
	38,516
Non-agent Crown corporations	
International Development Research Centre	600
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	6,035
Total	45,151

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating vote and (b) amounts approved through a capital vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2003

(in thousands of dollars)

	Operating vote	Capital vote	Financial assistance under budgetary appropriations(1)
Agent Crown corporations			
Atomic Energy of Canada Limited	144,572		144,572
Canada Lands Company Limited — Old Port of Montreal Corporation Inc	18,400		18,400
Canada Mortgage and Housing Corporation(2)	1,978,802		1,978,802
Canadian Air Transport Security Authority	259,477		259,477
Canadian Broadcasting Corporation	937,432	109,090	1,046,522
Canadian Dairy Commission	3,135		3,135
Canadian Tourism Commission	86,296		86,296
Canadian Museum of Civilization	81,314		81,314
Canadian Museum of Nature	28,389		28,389
Enterprise Cape Breton Corporation	35,017		35,017
Federal Bridge Corporation Limited, The	80,135		80,135
National Capital Commission	66,374	58,296	124,670
National Gallery of Canada	36,867	6,000	42,867
National Museum of Science and Technology	27,870		27,870
Telefilm Canada(3)	119,650		119,650
	3,903,729	*173,386*	*4,077,115*
Non-agent Crown corporations			
Canada Council for the Arts	153,821		153,821
International Development Research Centre	102,228		102,228
Marine Atlantic Inc	46,381		46,381
National Arts Centre Corporation	26,649		26,649
Standards Council of Canada	6,580		6,580
Queens Quay West Land Corporation	4,000		4,000
VIA Rail Canada Inc	255,701		255,701
	595,360		*595,360*
Total	4,499,088	173,386	4,672,474

(1) Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

(2) Includes budgetary appropriations for Government programs known as the "Minister's Account".

(3) Includes a contribution of $46,653 from the Canadian Television Fund under the Department of Canadian Heritage.

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Revenues and other credits		Expenses and other debits		
	April 1/2002	External transactions	Internal transactions	External transactions	Internal transactions	March 31/2003
	$	$	$	$	$	$
Insurance Accounts—						
Agriculture and Agri-Food—						
Western Grain Stabilization Account	27,196,050	23,025				27,219,075
Less: interest-bearing loans	1,112,000,000					1,112,000,000
	(1,084,803,950)	*23,025*				*(1,084,780,925)*
Crop Reinsurance Fund	344,179,806	17,356,032	220,000,000	581,535,838		
Less: interest-bearing loans	277,514,751		220,000,000			497,514,751
	66,665,055	*17,356,032*		*581,535,838*		*(497,514,751)*
Agricultural Commodities Stabilization Accounts	259,916	366,681				626,597
	(1,017,878,979)	*17,745,738*		*581,535,838*		*(1,581,669,079)*
Finance—						
Investors' Indemnity Account	45,303					45,303
Health—						
Health Insurance Supplementary Account	28,387					28,387
Human Resources Development—						
Employment Insurance Account, Table 4.6	40,529,781,733 (1)	17,959,645,652	1,408,960,981	14,667,529,716	1,434,408,887	43,796,449,763
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance Account	553,421	1,500				554,921
Transport—						
Ship-Source Oil Pollution Fund	316,491,470	53,642	14,237,878	4,819,720		325,963,270
Total insurance accounts	39,829,021,336	17,977,446,532	1,423,198,859	15,253,885,274	1,434,408,887	42,541,372,565

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2002	Revenues and other credits		Expenses and other debits		March 31/2003
		External transactions	Internal transactions	External transactions	Internal transactions	
	$	$	$	$	$	$
Other Consolidated Specified Purpose Accounts—						
Canadian Heritage—						
National Battlefields Commission—						
Trust Fund Account	409,542	96,192	11,131			516,865
Parks Canada Agency—						
New Parks and Historic Sites Accounts	13,127,852	745,157	3,993,000	5,747,646	499,551	11,618,812
	13,537,394	*841,349*	*4,004,131*	*5,747,646*	*499,551*	*12,135,677*
Environment—						
Environmental Damages Fund	433,488	291,200		63,181		661,507
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fines Fish Account	586,293	154,027		190,247		550,073
Indian Affairs and Northern Development—						
Environmental Studies Research Fund	236,133	571,053			236,000	571,186
Natural Resources—						
Environmental Studies Research Fund	1,175,850	278,222	1,372,928	1,175,000	278,222	1,373,778
Public Works and Government Services—						
Seized Property Proceeds Account	11,564,073	(2,399)	19,910,640	978,209	1,648,768	28,845,337
Transport—						
Fines for the Transportation of Dangerous Goods	262,373	214,490				476,863
Total Other Consolidated Specified Purpose Accounts	274,019,068	2,347,942	25,287,699	8,154,283	2,662,541	290,837,885
Endowment Principal—						
Canadian Heritage—						
Parks Canada Agency—						
Mackenzie King trust account	225,000					225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health research	140,267					140,267
Industry—						
National Research Council of Canada —						
H.L. Holmes Fund[2]	3,256,071	455,536				3,711,607
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	250,000					250,000
Total Endowment Principal	3,871,338	455,536				4,326,874
Total	40,106,911,742	17,980,250,010	1,448,486,558	15,262,039,557	1,437,071,428	42,836,537,324

[1] The opening balance has been restated to reflect the change in accounting policies for full accrual accounting. See Table 4.6.
[2] Amends previous year's *Public Accounts of Canada*.

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled $17,977 million (18,065 million in 2002) while expenses and other debits to outside parties totalled $15,254 million ($13,911 million in 2002) and are reported as expenses in the Statement of Operations.

Revenues and other credits of $1,423 million ($1,464 million in 2002) and expenses and other debits of $1,434 million ($1,409 million in 2002) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Western Grain Stabilization Account

The purpose of the *Western Grain Stabilization Act* was to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, buckwheat, peas, lentils, favabeans and canary seed as well as any other prescribed seed that was produced in the designated area and was a grain for which a grade has been established and designated as "Canada Western" by regulation under the *Canada Grain Act*.

This account recorded funds which were received from:

(a) levies paid by participating producers—levy rate ranging from 1 percent to 4 percent were applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions were equal to leviespaid by producers plus an additional 2 percent of the participant's eligible grain sales proceeds of all participants on which the levy was paid by participants;

(c) interest on the amount that was standing to the credit of the Account at rates and in accordance with the terms and conditions which were determined by the Minister of Finance; and,

(d) advances from the Consolidated Revenue Fund, pursuant to section 45 of the *Western Grain Stabilization Act* when the balance in the Account was not sufficient for the payment of the stablization payments and other amounts required to be charged to the Account pursuant to section 44 of the *Western Grain Stabilization Act*.

Treatment of the Account's deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the *Farm Income Protection Act*: "The Governor in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pusuant to subsection (1) shall be closed." The *Western Grain Stabilization Act* has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from moneys paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorise an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

The following accounts are active solely for the collection of accounts receivable as the programs have already terminated:

(a) hogs;

(b) feeder cattle;

(c) slaughter cattle;

(d) feeder calves;

(e) home-raised lambs;

(f) ewe flock;

(g) white pea beans;

(h) kidney/cranberry beans;

(i) other coloured beans;

(j) honey;

(k) onions;

(l) apples; and,

(m) sugar beets.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. *The Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to $50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labor Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the Act including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rates for each $100 of insurable earnings were $2.20 from April 1, 2002 to December 31, 2002 and $2.10 from January 1, 2003 to March 31, 2003. Employer premium rates are 1.4 times those for employees. Maximum weekly benefits were $413 for the whole period.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2002-2003	2001-2002[1]
REVENUES AND OTHER CREDITS—		
Premiums—		
Employers and employees[2]	18,243	17,999
Penalties and interest revenue	90	72
Interest earned	1,035	1,087
	19,368	19,158
EXPENSES AND OTHER DEBITS—		
Benefits	13,601	12,863
Transfers to the provinces—		
Part II	895	893
Administration costs	1,434	1,409
Administration cost transferred to provinces	91	90
Bad debts	81	69
	16,102	15,324
Net change	3,266	3,834
Balance at beginning of year	40,530	35,178
Adjustment to opening balance		1,518
Adjusted balance at beginning of year	40,530	36,696
Balance at end of year	43,796	40,530

[1] Previous year's figures have been restated to reflect the change in accounting policies for full accrual accounting.

[2] The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of $373 million ($362 million in 2002).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of $2 million ($1 million in 2002) are reported while expenses and other debits to outside parties of $8 million ($7 million in 2002) are reported in the Statement of Operations.

Revenues and other credits of $25 million ($31 million in 2002), and expenses and other debits of $3 million ($9 million in 2002) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund Account

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The monies are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

New Parks and Historic Sites Accounts

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of monies received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of $456 thousand ($65 thousand in 2002) are reported while expenses and other debits to outside parties of $0 thousand ($45 thousand in 2002) are reported in the Statement of Operations.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by the Canada Employment Insurance Commission in accordance with Canadian generally accepted accounting principles. The accounting policies are identified in Note 2. The integrity and objectivity of the data and the estimates of importance in these financial statements are management's responsibility.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and Regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

MARYANTONETT FLUMIAN
Vice-Chairperson of the Canada
Employment Insurance Commission

October 1, 2003

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2003 and the statements of operations and accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

However, I wish to reiterate concerns that I have expressed in previous reports about the size of the accumulated surplus in the EI Account, which increased by about $3 billion during the year to $44 billion as at March 31, 2003. The *Employment Insurance Act* requires that all money collected for EI purposes be credited to the Account.The balance in the Account can only be reduced by charges for EI benefits and administration. In my view, the Parliament did not intend for the Account to accumulate a surplus beyond what could reasonably be spent for EI purposes, given the existing benefit structure and providing for an economic downturn. The current surplus is now three times the maximum reserve that the Chief Actuary of Human Resources Development Canada considered sufficient in 2001. Accordingly, in my opinion, the Government did not observe the intent of the *Employment Insurance Act*.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
October 1, 2003

Employment Insurance Account—*Continued*

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	2003	2002 Restated (Note 3)
Balance of the account with Receiver General for Canada (Note 8)	43,197,001	39,703,968
Premiums receivable (Note 3)	763,787	1,086,961
Due from claimants (Note 4)	427,073	402,835
Advances—Employment benefits and support measures (Note 3)	17,239	80,185
	44,405,100	41,273,949

LIABILITIES	2003	2002 Restated (Note 3)
Unredeemed warrants	265,744	103,074
Benefits payable	302,129	603,811
Amounts payable (Note 5)	25,116	22,982
	592,989	729,867
Accumulated surplus (Note 6)	43,812,111	40,544,082
	44,405,100	41,273,949

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services
Human Resources Development Canada

MARYANTONETT FLUMIAN
Vice-Chairperson of the Canada
Employment Insurance Commission

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002 Restated (Note 3)
Revenue		
Premiums (Notes 3 and 7)	18,243,025	17,999,408
Interest on the balance of the account with Receiver General for Canada (Note 8)	1,035,524	1,087,287
Penalties	71,433	65,004
Interest on overdue accounts receivable (Note 4)	19,363	
	19,369,345	19,151,699
Expenses		
Benefits and support measures (Note 9 and Schedule)	14,501,467	13,693,850
Administration costs (Note 10)	1,519,095	1,475,954
Bad debts	80,754	72,536
	16,101,316	15,242,340
Surplus for the year	3,268,029	3,909,359
Accumulated surplus at the beginning of the year	40,544,082	36,634,723
Accumulated surplus at the end of the year (Note 6)	43,812,111	40,544,082

The accompanying notes and schedule are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities		
Cash receipts:		
Premiums	18,566,199	18,342,188
Interest received	1,035,524	1,087,287
Recoveries of benefit overpayments and penalties	301,944	295,191
	19,903,667	19,724,666
Cash payments:		
Benefits and support measures	(15,042,879)	(14,079,966)
Administration costs	(1,530,425)	(1,587,440)
	(16,573,304)	(15,667,406)
Net increase in cash and cash equivalents	3,330,363	4,057,260
Cash and cash equivalents at beginning of year	39,600,894	35,543,634
Cash and cash equivalents at end of year	42,931,257	39,600,894

Cash and cash equivalents represent the balance of the account with Receiver General for Canada, net of the unredeemed warrants.

The accompanying notes and schedule are an integral part of these financial statements.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. With the exception of Ontario, agreements with all provinces and territories have been entered into and implemented.

Responsibility sharing varies from one agreement to the other. In some cases, the provinces and territories have full responsibility for delivering the active employment benefits and support measures; in others, the agreement provides for a co-management approach with the federal government.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume 1 of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which the insurable earnings are earned. Premiums earned in the period are measured from amounts assessed by the Canada Customs and Revenue Agency and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants while they look for work. Income benefits represent the amounts paid and to be paid to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely grants or contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers. These expenses include the direct costs, excluding administration costs, of financial and employment assistance programs and related measures provided to eligible persons and third parties. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories for the design and delivery of programs similar to the employment benefits and support measures.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or to be received from those claimants are deducted from benefits and support measures.

(d) Administration costs

The costs of administering the Act are based on an estimate of costs incurred by the Commission for the Account and with the applicable provinces and territories for the labour market development agreements.

(e) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003—*Continued*

(f) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments and allowance for doubtful accounts. Actual results could differ significantly from these estimates.

3. Changes in accounting policies

During the year, the Account adopted Canadian generally accepted accounting principles as the basis of accounting for its financial statements. The change resulted in the presentation of a cash flow statement, the addition of a note on contingent liabilities in the current year financial statements and the recognition of advances relating to employment benefits and support measures as an asset of the Account.

Advances for employment benefits and support measures were previously expensed upon payment. They are now recorded as an asset on the balance sheet and are expensed when utilized.

This change in accounting policy has been applied retroactively and the 2001-2002 financial statements have been restated accordingly. The effect of the change for advances on the current and previous year results is presented below:

Year ended and as at March 31	Increase (decrease) 2003	2002
	(in thousands of dollars)	
Statement of Operations and Accumulated Surplus		
Benefits and support measures (Schedule)	62,945	8,178
Surplus for the year	(62,945)	(8,178)
Accumulated surplus at the beginning of the year	80,185	88,363
Accumulated surplus at the end of the year	17,239	80,185
Balance Sheet		
Advances—Employment benefits and support measures	17,239	80,185

In addition, during the year, the methodology used to measure the premium revenue was changed to conform with the new assessment based methodology developed by the Government of Canada for measuring tax revenue administered by the Canada Customs and Revenue Agency, including Employment Insurance premiums. This new methodology is further described in Note 7.

Prior to 2002-2003, premiums were measured using a methodology based on an economic and statistical model that included many factors such as the previous calendar year's total insurable earnings, the growth in the number of paid workers and in the average annual earnings.

This change in accounting policy has been applied retroactively and the 2001-2002 financial statements have been restated accordingly. The effect of the change for premiums on the current and previous year results is presented below:

Year ended and as at March 31	Increase (decrease) 2003	2002
	(in thousands of dollars)	
Statement of Operations and Accumulated Surplus		
Premiums	(349,174)	(295,780)
Surplus for the year	(349,174)	(295,780)
Accumulated surplus at the beginning of the year	285,961	581,741
Accumulated surplus at the end of the year	(63,213)	285,961
Balance Sheet		
Premiums receivable	(63,213)	285,961

4. Due from claimants

	2003	2002
	(in thousands of dollars)	
Benefit overpayments receivable	400,677	354,670
Amount of penalties receivable	245,359	245,752
	646,036	600,422
Less: allowance for doubtful accounts	340,665	303,693
	305,371	296,729
Estimated benefit repayments receivable from higher income claimants	121,702	106,106
	427,073	402,835

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003—*Continued*

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling $315 million were established, including $10 million in interest ($273 million in 2001-2002).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling $84 million, including $9 million in interest ($65 million in 2001-2002).

During 2002-2003, the Commission recovered $302 million ($295 million in 2001-2002). Uncollectable benefit overpayments and penalties written off during the year amounted to $44 million ($54 million in 2001-2002).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations requiring federal government departments to charge interest on overdue accounts receivable, the Account started to charge interest on outstanding Employment Insurance and Unemployment Insurance debts caused through misrepresentation. This measure became effective July 1, 2002.

5. Amounts payable

	2003	2002
	(in thousands of dollars)	
To Canada		
Tax deductions from warrants	28,878	10,035
Recoupments from warrants	3,402	5,176
Administration costs	(8,531)	2,799
	23,749	18,010
To provinces		
Amounts payable to provinces related to Labour Market Development Agreements	(3,318)	2,256
Recoupments from warrants	1,778	1,900
Quebec tax deductions from warrants	2,907	816
	1,367	4,972
	25,116	22,982

6. Accumulated surplus

As at March 31, 2003, the accumulated surplus of the Account amounted to $43,812 million ($40,544 million as at March 31, 2002), an increase of $3,268 million ($3,909 million in 2001-2002) over the previous year.

In May 2001, the Act was amended to suspend the premium rate-setting process defined in section 66 of the Act. The premium rates for the years 2002 and 2003 were set by the Governor in Council on the recommendation of the Minister of Human Resources Development and the Minister of Finance.

For the following calendar years, premium rates for each $100 of insurable earnings were:

	2003	2002	2001
	(in dollars)		
For employees	2.10	2.20	2.25
For employers (calculated at 1.4 times the employee rate)	2.94	3.08	3.15

7. Premiums

As indicated in Note 3, premiums for the year are now measured by the Canada Customs and Revenue Agency (CCRA). Premium revenue is measured based on amounts assessed and reassessed by the CCRA at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2002 and 2003 will only be known once the CCRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment is completed.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2002, the total amount of reductions is estimated at $532 million ($507 million in 2001). Actual reductions for the calendar year 2001 were $515 million ($512 million in 2000). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003—*Continued*

8. Interest on the balance of the account with Receiver General for Canada

Pursuant to section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest is credited to the Account and charged to the Consolidated Revenue Fund.

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to ninety percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied from 2.15 percent to 2.76 percent during the year (1.73 percent to 4.01 percent in 2001-2002). The rate for March 2003 was 2.76 percent (2.02 percent for March 2002).

9. Estimated overpayments and underpayments of benefits

The Commission applies a selective rather than universal application of the internal control procedures because of the large number of claimants to be monitored and the need for prompt service. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefits payouts. For benefits paid during the 12 months ended March 31, 2003, these undetected overpayments and underpayments are estimated to be $470 million and $118 million respectively ($477 million and $188 million for the 12 months ended March 31, 2002). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

There is not a direct link between the overpayments established during the year (as indicated in Note 4) and the estimated overpayments and underpayments of benefits for the same period.

10. Administration costs

	2003	2002
	(in thousands of dollars)	
Administration costs by activity		
Employment Insurance Income Benefits	587,096	571,656
Service Delivery Support	380,237	346,924
Corporate Services	300,145	303,238
Human Resources Investment	165,092	173,412
	1,432,570	1,395,230
Add: Administration costs incurred by provinces and territories	91,319	91,054
Less: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(4,794)	(10,330)
	1,519,095	1,475,954

The administration costs of the Act are based on an estimate of costs incurred by the Commission during the year. This estimate is based on a formula allocating the expenses between the Department of Human Resources Development and the Account. The formula takes into consideration the source of funding—from the Account or from the Consolidated Revenue Fund—in the allocation of expenses. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year.

11. Related party transactions

Related party transactions not otherwise disclosed in these financial statements include administration costs of $117 million ($120 million in 2001-2002) charged by Public Works and Government Services Canada for accommodation and rental costs, and $103 million ($107 million in 2001-2002) by the Canada Customs and Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of $373 million ($362 million in 2001-2002)

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business.

Employment Insurance Account—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003—*Concluded*

12. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be payable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

Two legal proceedings have been filed against Her Majesty the Queen contesting on substantially similar grounds the constitutional validity of the *Employment Insurance Act* and parts thereof. In particular, certain provisions relating to the fixing of premiums are being challenged. In management's opinion, the outcome of these proceedings cannot be determined at this time. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year that they are known.

Employment Insurance Account—*Concluded*

SCHEDULE OF BENEFITS
AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
		Restated (Note 3)
Part I—Income benefits		
Regular	8,675,970	8,555,470
Fishing	309,314	289,780
Worksharing	23,062	48,355
	9,008,346	8,893,605
Special benefits		
Parental	1,854,547	1,291,634
Maternity	844,551	847,729
Sickness	691,379	648,240
Adoption	25,721	19,614
	3,416,198	2,807,217
	12,424,544	11,700,822
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	435,947	452,596
Self-employment	93,115	82,211
Job creation partnerships	67,598	57,830
Targeted wage subsidies	43,755	43,707
	640,415	636,344
Support measures		
Employment assistance	339,222	299,613
Labour market partnerships	270,711	237,315
Research and innovation	33,669	25,671
	643,602	562,599
Transfer payments to provinces and territories	892,751	892,906
	2,176,768	2,091,849
Benefits and support measures	14,601,312	13,792,671
Less: Benefit repayments received or to be received from higher income claimants	99,845	98,821
	14,501,467	13,693,850

Benefit rates — Income benefits

Benefits paid represent the lesser of 55 percent of average insurable earnings, or $413 per week. The benefit rate can be increased to a maximum of 80 percent of average insurable earnings or $413 per week for claimants who are in a low-income family with children.

Transfer payments to provinces and territories

Labour Market Development Agreements have been concluded with most of the provinces and territories. The agreements can be of two types: co-management agreements where both parties assume responsibility for the planning and design of programs, or transfer agreements where the province or territory assumes full responsibility for the design and delivery of active employment programs.

The Canada-Quebec Labour Market Development Agreement is a transfer agreement. At the time of preparation of the financial statements, discussions were taking place with the province of Quebec regarding a cumulative amount of $74 million ($20 million in 2002-2003, $17 million in 2001-2002, $20 million in 2000-2001 and $17 million in 1999-2000) charged to expenses even though the eligibility has not been agreed by both parties, as required by the agreement. The outcome of these discussions cannot be determined as yet. Any required adjustments will be accounted for in the year when the eligibility of these expenses is clarified.

SECTION 5

2002-2003

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

	Page
Accounts payable and accrued liabilities	5.4
Tax payables	5.8
Interest and matured debt	5.9
Allowance for guarantees	5.10

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31, while Chart 5B compares accounts payable and accrued liabilities for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2002(1)	March 31/2003
	$	$
Accounts payable and accrued liabilities, Table 5.2	35,286,355,362	37,731,109,974
Tax payables, Table 5.5	34,283,864,886	33,548,550,713
Interest and matured debt, Table 5.6	7,806,439,516	4,302,411,609
Allowance for guarantees, Table 5.7	4,076,000,000	3,802,000,000
Total	81,452,659,764	79,384,072,296

(1) Certain comparative figures have been restated to reflect the current year's presentation.

CHART 5A

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2003

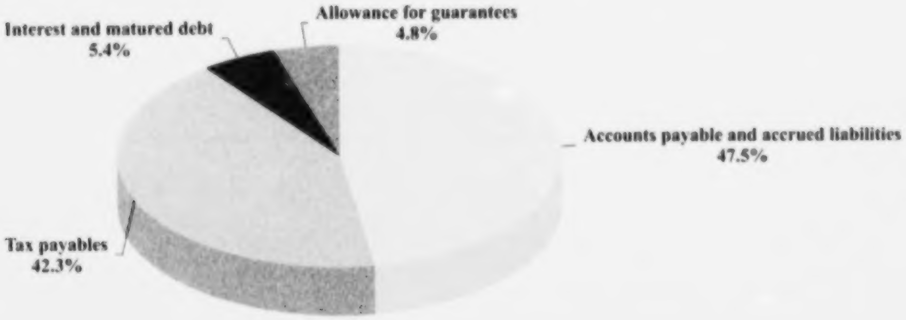
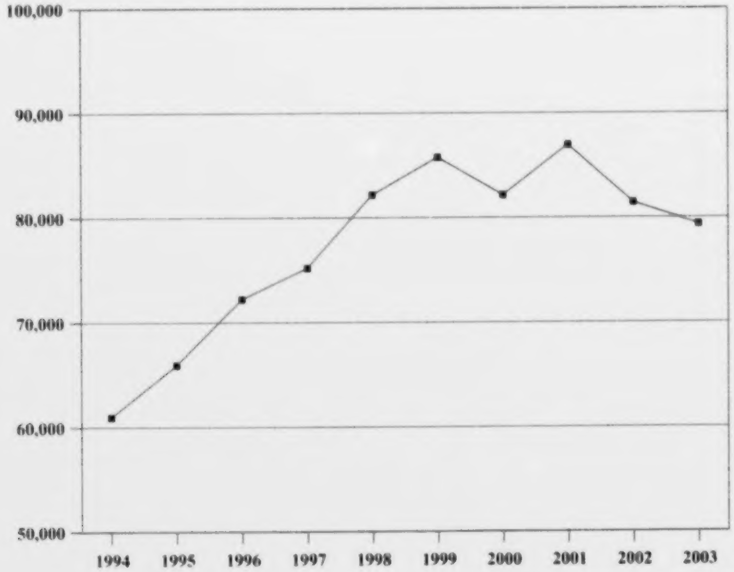


CHART 5B

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES AT MARCH 31

(in millions of dollars)



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous paylist deductions, deferred revenues, cross-currency swap revaluation account and other accounts.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	April 1/2002[1]	March 31/2003
	$	$
Accounts payable	27,371,671,912	30,503,619,575
Add: consolidation adjustment[2]	846,985,000	916,320,000
	28,218,656,912	*31,419,939,575*
Accrued salaries and benefits	1,614,319,421	1,542,676,981
Notes payable to international organizations, Table 5.3	943,533,830	681,024,730
Provincial and territorial tax collection agreements account, Table 5.4	1,153,153,446	219,616,361
Miscellaneous paylist deductions	155,720,213	123,236,546
Deferred revenues	2,267,222,143	2,091,730,768
Cross-currency swap revaluation account	864,699,055	1,495,276,020
Other	69,050,342	157,608,993
Total	35,286,355,362	37,731,109,974

[1] Certain comparative figures have been restated to reflect the current year's presentation.
[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Accrued salaries and benefits

This amount records salaries and wages owing at year-end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, and loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3

NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

		Receipts and other credits		Payments and other charges		
	April 1/2002	Note issuances	Revaluation[1]	Note encashments	Revaluation[1]	March 31/2003
	$	$	$	$	$	$
Finance—						
European Bank for Reconstruction and Development	23,234,503	11,576,444		11,214,269	2,204,378	21,392,300
International Development Association	420,448,000	230,133,000		430,944,000		219,637,000
Multilateral Investment Guarantee Agency	5,114,401				405,508	4,708,893
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Asian Development Bank	17,574,329			3,809,274	1,693,472	12,071,583
Caribbean Development Bank	7,523,786	985,021			264,176	8,244,631
Inter-American Development Bank	9,303,996			2,457,506	538,961	6,307,529
International financial institutions—						
Asian Development Fund	227,611,862	48,689,251		80,426,000		195,875,113
Caribbean Development Bank—Special	42,174,628	18,294,505		6,144,453		54,324,680
Global Environment Facility Trust Fund	146,101,250	39,735,001		27,373,250		158,463,001
International Fund for Agriculture Development	38,948,636	3,195,056		42,143,692		
Montreal Protocol Fund	5,498,439	5,498,439		10,996,878		
	460,334,815	*115,412,252*		*167,084,273*		*408,662,794*
Total	943,533,830	358,106,717		615,509,322	5,106,495	681,024,730

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[1] Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces and territories pursuant to the *Federal-Provincial Fiscal Arrangements Act* and harmonized sales tax and sales taxes pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, under the *Excise Tax Act*, the Government is also empowered to enter into agreements with provincial governments, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax.

The Government of Canada entered into agreements with provinces and territories (excluding Quebec), to collect individual income tax, and, with provinces and territories (excluding Quebec, Ontario and Alberta except for the tax on preferred shares dividend), to collect corporate income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador, to collect the harmonized sales tax on their behalf, and to make payments to them with respect to such tax. Furthermore, the Government also entered into agreements with the First Nations, to collect sales taxes, and to make payments to them with respect to such agreements.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax and sales taxes.

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2002 (1)	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Total Personal Income Tax administered by Canada Customs and Revenue Agency	240,816,135	32,983,351,680		33,224,167,815
Less: payments to provinces and territories—				
Newfoundland and Labrador			692,566,655	692,566,655
Prince Edward Island			174,362,986	174,362,986
Nova Scotia			1,427,027,345	1,427,027,345
New Brunswick			931,388,351	931,388,351
Ontario			18,447,729,234	18,447,729,234
Manitoba			1,490,327,661	1,490,327,661
Saskatchewan			1,429,535,428	1,429,535,428
Alberta			4,734,963,273	4,734,963,273
British Columbia			4,416,686,150	4,416,686,150
Yukon			32,818,342	32,818,342
Northwest Territories			52,368,903	52,368,903
Nunavut			26,451,041	26,451,041
First Nations			2,668,550	2,668,550
			33,858,893,919	*33,858,893,919*
Total personal income tax on hand	**240,816,135**	**32,983,351,680**	**33,858,893,919**	**(634,726,104)**

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2002 (1)	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Total Corporate Income Tax administered by Canada Customs and Revenue Agency	677,033,672	1,833,253,813		2,510,287,485
Less: payments to provinces and territories—				
Newfoundland and Labrador			82,037,094	82,037,094
Prince Edward Island			16,872,244	16,872,244
Nova Scotia			163,719,468	163,719,468
New Brunswick			173,510,002	173,510,002
Ontario			154,132,039	154,132,039
Manitoba			33,574,894	33,574,894
Saskatchewan			177,387,370	177,387,370
Alberta			171,512,104	171,512,104
British Columbia			31,570,552	31,570,552
Yukon			610,698,311	610,698,311
Northwest Territories			5,112,711	5,112,711
Nunavut			310,062,348	310,062,348
First Nations			5,599,055	5,599,055
			1,935,788,192	*1,935,788,192*
Total corporate income tax on hand	**677,033,672**	**1,833,253,813**	**1,935,788,192**	**574,499,293**
Total Harmonized Sales Tax administered by Canada Customs and Revenue Agency	235,087,979	2,192,014,632		2,427,102,611
Less: payments to provinces and territories—				
Newfoundland and Labrador			536,990,205	536,990,205
Nova Scotia			906,705,579	906,705,579
New Brunswick			703,885,340	703,885,340
			2,147,581,124	*2,147,581,124*
Total harmonized sales tax on hand	**235,087,979**	**2,192,014,632**	**2,147,581,124**	**279,521,487**
Total First Nations Sales Tax administered by Canada Customs and Revenue Agency	215,660	3,749,036		3,964,696
Less: payments to First Nations			3,643,011	3,643,011
Total First Nations Sales Tax on hand	**215,660**	**3,749,036**	**3,643,011**	**321,685**
Total	1,153,153,446	37,012,369,161	37,945,906,246	219,616,361

(1) Certain comparative figures have been restated to reflect the current year's presentation.

Miscellaneous paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Deferred revenues

This account records non-tax revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It also includes licence fees received for which access to the radio spectrum is being provided in subsequent years.

Cross-currency swap revaluation account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Tax Payables

Tax payables include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year-end. Table 5.5 presents a summary of the balances for the different tax revenue streams.

TABLE 5.5

TAX PAYABLES

	April 1/2002	March 31/2003
	$	$
Personal and non-resident income tax	18,925,510,866	18,732,206,067
Corporate income tax	8,883,283,180	8,258,328,394
Goods and services tax	6,419,717,038	6,484,486,755
Customs and excise	55,353,802	73,529,497
Total	34,283,864,886	33,548,550,713

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt, and unamortized discounts, premiums and commissions on unmatured debt.

Table 5.6 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.6

INTEREST AND MATURED DEBT

	April 1/2002 [1]	March 31/2003
	$	$
Interest due	4,019,842,770	3,652,749,150
Interest accrued	6,117,760,424	5,622,616,681
Matured debt	270,912,777	282,600,274
	10,408,515,971	9,557,966,105
Less: unamortized discounts on Canada bills	6,039,325	3,004,946
unamortized discounts on Treasury bills	830,773,375	1,023,201,681
unamortized discounts and premiums on marketable bonds	1,758,303,276	4,228,900,903
unamortized commissions on Canada savings and Canada premium bonds	6,960,479	446,966
	2,602,076,455	5,255,554,496
Total	7,806,439,516	4,302,411,609

[1] Certain comparative figures have been restated to reflect the current year's presentation.

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Unamortized commissions on Canada savings and Canada premium bonds

This account records the portion of the commissions on outstanding Canada savings bonds and Canada premium bonds which has not yet been charged to expenses. Commissions are amortized over the life of the bonds.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.7 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.7

ALLOWANCE FOR GUARANTEES

	April 1/2002	March 31/2003
	$	$
Allowance for loan guarantees	555,000,000	823,000,000
Allowance for borrowings of Crown corporations	3,521,000,000	2,979,000,000
Total	4,076,000,000	3,802,000,000

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2002-2003

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

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INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year, while Chart 6B compares interest-bearing debt for the last ten fiscal years.

The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1

INTEREST-BEARING DEBT

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Unmatured debt[1]—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	293,843,249,241	69,658,108,748	75,255,983,324	288,245,374,665
Treasury bills, Table 6.3	94,039,584,000	236,750,000,000	226,378,644,000	104,410,940,000
Canada savings and Canada premium bonds, Table 6.4	23,966,295,610	2,736,701,235	4,118,841,573	22,584,155,272
Non-marketable bonds and notes, Table 6.5	3,390,558,329		19,776,636	3,370,781,693
	415,239,687,180	*309,144,809,983*	*305,773,245,533*	*418,611,251,630*
Payable in foreign currencies—				
Marketable bonds, Table 6.2	19,271,445,255	494,316,682	5,747,172,810	14,018,589,127
Canada bills, Table 6.6	3,355,445,059	16,544,108,343	17,296,668,435	2,602,884,967
Canada notes, Table 6.7	1,201,800,000	42,400,000		1,244,200,000
Euro medium-term notes, Table 6.8	3,203,092,787	215,800,000	143,921,948	3,274,970,839
	27,031,783,101	*17,296,625,025*	*23,187,763,193*	*21,140,644,933*
Total—Unmatured debt	442,271,470,281	326,441,435,008	328,961,008,726	439,751,896,563
Pension and other liabilities—				
Public sector pensions, Table 6.13—				
Superannuation accounts	130,855,644,822	14,929,353,434	11,879,092,536	133,905,905,720
Allowance for pension adjustments	(3,935,000,000)	487,000,000	4,750,000,000	(8,198,000,000)
	126,920,644,822	*15,416,353,434*	*16,629,092,536*	*125,707,905,720*
Other employee and veteran future benefits, Table 6.25	38,280,000,000	3,247,000,000	2,683,000,000	38,844,000,000
Due to Canada Pension Plan, Table 6.26—				
Canada Pension Plan Account	6,769,845,583	27,940,668,708	27,617,844,347	7,092,669,944
Other liabilities—				
Government Annuities Account	471,251,053	30,950,855	64,732,123	437,469,785
Deposit and trust accounts, Table 6.27	1,392,893,486	766,489,103	683,195,527	1,476,187,062
Other specified purpose accounts, Table 6.30	4,106,819,878	2,469,626,037	1,847,462,187	4,728,983,728
Deferred revenue—Specified purpose accounts, Table 6.33	57,280,787	57,026,975	60,979,570	53,328,192
Obligations related to capital leases, Table 6.34	2,619,115,718	100,379,852	56,174,684	2,663,320,886
	8,647,360,922	*3,424,472,822*	*2,712,544,091*	*9,359,289,653*
Total—Pension and other liabilities	180,617,851,327	50,028,494,964	49,642,480,974	181,003,865,317
Total	622,889,321,608	376,469,929,972	378,603,489,700	620,755,761,880

[1] This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

CHART 6A

INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2003

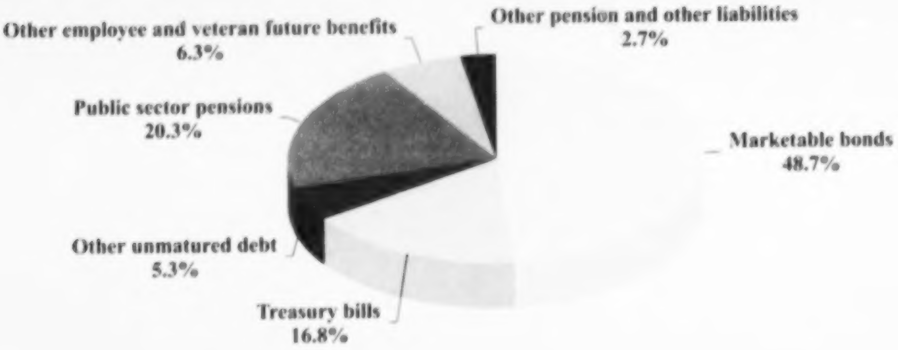
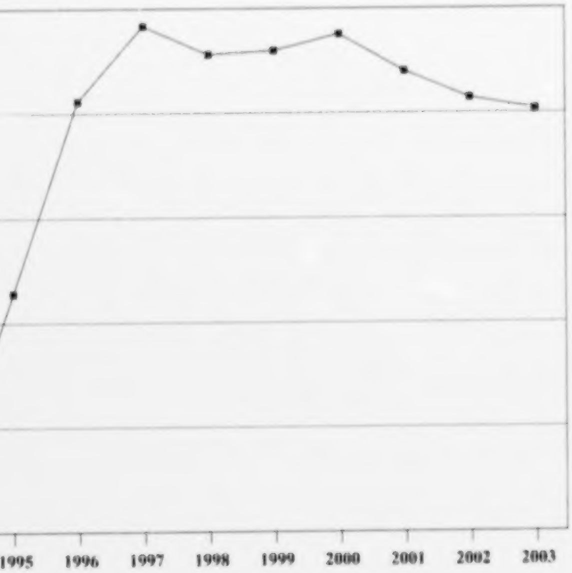


CHART 6B

INTEREST-BEARING DEBT AT MARCH 31
(in millions of dollars)



UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2003.

TABLE 6.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits [1]	Payments and other charges [1]	March 31/2003
				$	$	$	$
Payable in Canadian currency—							
Matured 2002-2003							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92-May 1/92 Jul 15/92	A47	5,450,000,000		5,450,000,000	
May 1	10	May 1/79-Jun 1/79 Jul 15/79	J25	1,662,040,000		1,662,040,000	
June 1	5.75	Dec 1/99-Mar 15/2000	XA78	5,162,000,000		5,162,000,000	
Sept 1	5.5	Mar 3/97-Jun 2/97 Sep 2/97-Dec 1/97	WE00	9,522,000,000		9,522,000,000	
Dec 1	6	Jun 15/2000-Sep 15/2000	XC35	5,711,000,000		5,711,000,000	
Dec 15	11.25	Dec 15/79-Jul 1/80 May 15/83	J34	1,072,928,000		1,072,928,000	
2003—Feb 1	11.75	Feb 1/80-Jun 1/80 Aug 1/80-Feb 1/83 Apr 27/83-Jun 21/83 Jul 12/83	J35	1,733,148,000		1,733,148,000	
				30,313,116,000		*30,313,116,000*	
Maturing 2003-2004							
2003—June 1	7.25	Sep 25/92-Oct 26/92 Nov 20/92-Jan 18/93 Feb 15/93	A57	6,900,000,000		395,011,000	6,504,989,000
June 1	5.75	Nov 24/2000-Mar 16/2001	XE90	7,000,000,000		5,876,339,000	1,123,661,000
Sept 1	5.25	Mar 2/98-Jun 1/98 Sep 1/98-Dec 1/98	WN09	9,700,000,000		1,469,808,000	8,230,192,000
Oct 1	9.5	Aug 15/78-Oct 1/78	J18	452,407,000			452,407,000
Dec 1	7.5	May 21/93-Jul 1/93 Aug 16/93-Sep 28/93 Nov 15/93	A61	8,800,000,000		220,845,000	8,579,155,000
Dec 1	5	Jun 15/2001-Aug 31/2001	XF65	7,000,000,000		1,092,650,000	5,907,350,000

TABLE 6.2
MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits [1]	Payments and other charges [1]	March 31/2003
				$	$	$	$
2004—Feb 1	10.25	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	1,081,144,000		151,900,000	929,244,000
				40,933,551,000		*9,206,553,000*	*31,726,998,000*
Maturing 2004-2005							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	541,000,000			541,000,000
June 1	6.5	Jan 14/94-Feb 15/94 Apr 1/94-May 15/94	A72	7,900,000,000			7,900,000,000
June 1	3.5	Nov 30/2001-Mar 8/2002	XK50	7,000,000,000			7,000,000,000
Sept 1	5	Mar 1/99-Jun 1/99 Aug 16/99-Oct 1/99	WU42	10,850,000,000		472,946,000	10,377,054,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	295,914,000		22,354,000	273,560,000
Dec 1	4.25	May 31/2002-Aug 30/2002	XL34		6,500,000,000		6,500,000,000
Dec 1	9	Jul 15/94-Aug 15/94 Nov 15/94-Feb 15/95	A75	7,700,000,000			7,700,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	715,929,000		218,734,000	497,195,000
				35,002,843,000	*6,500,000,000*	*714,034,000*	*40,788,809,000*
Maturing 2005-2006							
2005—June 1	3.5	Nov 29/2002-Feb 3/2003 Mar 7/2003	XP48		7,400,000,000		7,400,000,000
Sept 1	12.25	Aug 1/83-Sep 1/83 Sep 27/83-Apr 10/85	H6	1,065,355,000			1,065,355,000
Sept 1	6	Nov 15/99-Feb 15/2000 May 15/2000-Aug 15/2000	WY63	11,100,000,000		180,000,000	10,920,000,000
Dec 1	8.75	Apr 3/95-May 15/95 Aug 15/95-Nov 15/95	A79	8,000,000,000		1,451,532,000	6,548,468,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84 Mar 19/85	H18	334,664,000		59,150,000	275,514,000
				20,500,019,000	*7,400,000,000*	*1,690,682,000*	*26,209,337,000*
Maturing 2006-2007							
2006—Sept 1	5.75	Nov 14/2000-Feb 12/2001 Jun 4/2001-Aug 20/2001	XD18	10,000,000,000			10,000,000,000
Oct 1	14	Jun 1/84-Jul 11/84 Aug 1/84	H26	804,115,000		32,763,000	771,352,000
Dec 1	7	Feb 15/96-Mar 29/96 May 15/96-Aug 15/96	VU50	9,100,000,000		2,060,273,000	7,039,727,000
2007—Mar 1	13.75	Jun 19/84	H30	260,747,000		56,009,000	204,738,000
				20,164,862,000		*2,149,045,000*	*18,015,817,000*
Maturing 2007-2008							
2007—June 1	7.25	Oct 1/96-Nov 15/96 Feb 17/97-May 15/97	WB60	9,500,000,000		693,534,000	8,806,466,000
Sept 1	4.5	Nov 19/2001-Feb 18/2002 May 21/2002-Jul 22/2002 Aug 19/2002	XJ87	5,000,000,000	5,400,000,000		10,400,000,000
Oct 1	13	Aug 22/84-Sep 12/84	H36	524,249,000		39,185,000	485,064,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	626,950,000		2,500,000	624,450,000
				15,651,199,000	*5,400,000,000*	*735,219,000*	*20,315,980,000*
Maturing 2008-2009							
2008—June 1	6	Aug 15/97-Nov 17/97 Feb 16/98-May 15/98	WH31	9,200,000,000		170,000,000	9,030,000,000
June 1	10	Dec 15/85-Sep 1/87 Feb 1/88-Apr 14/88 Jun 1/88-Jul 21/88 Oct 15/88-Dec 15/88 Feb 23/89-Jun 1/89	H74	3,257,854,000			3,257,854,000
Sept 1	4.25	Nov 18/2002-Dec 23/2002 Feb 24/2003-Mar 31/2003	XN99		5,600,000,000		5,600,000,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	449,282,000		24,754,000	424,528,000
2009—Mar 1	11.5	May 22/85	H58	264,947,000		18,488,000	246,459,000
				13,172,083,000	*5,600,000,000*	*213,242,000*	*18,558,841,000*

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits (1)	Payments and other charges (1)	March 31/2003
				$	$	$	$
Maturing 2009-2010							
2009—June 1	5.5	Aug 17/98-Nov 16/98					
		Feb 15/99-May 17/99	WR13	9,400,000,000		20,000,000	9,380,000,000
June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	672,831,000		3,875,000	668,956,000
Oct 1	10.75	Jun 12/85-Jul 1/85					
		Sep 1/85-Sep 1/88	H63	454,066,000		123,688,000	330,378,000
2010—Mar 1	9.75	Mar 15/86	H79	149,309,000		60,475,000	88,834,000
				10,676,206,000		*208,038,000*	*10,468,168,000*
Maturing 2010-2011							
2010—June 1	9.5	Apr 10/86-Jul 1/87					
		Jul 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,474,254,000		1,689,000	2,472,565,000
June 1	5.5	Aug 3/99-Nov 1/99					
		Feb 1/2000-Mar 20/2000	WX80	10,400,000,000			10,400,000,000
Oct 1	8.75	Apr 28/86	H85	159,146,000		16,997,000	142,149,000
2011—Mar 1	9	Jul 3/86-Sep 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	905,209,000		195,462,000	709,747,000
				13,938,609,000		*214,148,000*	*13,724,461,000*
Maturing 2011-2012							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	669,390,000			669,390,000
June 1	6	May 1/2000-Aug 1/2000					
		Oct 30/2000-Jan 29/2001					
		May 7/2001-Jul 30/2001	XB51	15,000,000,000			15,000,000,000
				15,669,390,000			*15,669,390,000*
Maturing 2012-2013							
2012—June 1	5.25	Oct 29/2001-Feb 11/2002					
		Apr 22/2002-Jun 25/2002					
		Aug 6/2002-Sep 30/2002					
		Oct 15/2002	XH22	5,000,000,000	6,600,000,000		11,600,000,000
Maturing 2013-2014							
2013—June 1	5.25	Nov 4/2002-Dec 16/2002					
		Feb 10/2003-Mar 24/2003	XM17		6,000,000,000		6,000,000,000
2014—Mar 15	10.25	Mar 15/89-Mar 30/89					
		Mar 15/90-Jul 1/90					
		Aug 1/90-Feb 21/91	A23	2,584,438,000		415,002,000	2,169,436,000
				2,584,438,000	*6,000,000,000*	*415,002,000*	*8,169,436,000*
Maturing 2015-2016							
2015—June 1	11.25	May 1/90-May 31/90					
		Oct 1/90-Nov 15/90	A34	2,106,140,000		874,310,000	1,231,830,000
Maturing 2019-2020							
2019—Dec 31	10.186	Mar 23/90	M01	8,436,324		8,436,324	
Maturing 2020-2021							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91					
		Feb 1/91	A39	1,723,000,000		331,222,000	1,391,778,000
Maturing 2021-2022							
2021—June 1	9.75	May 9/91-Jun 1/91					
		Jul 1/91-Aug 1/91					
		Sep 1/91-Oct 17/91	A43	3,989,004,000		1,909,597,000	2,079,407,000
Dec 1	4.25(2)	Dec 10/91-Oct 14/92					
		May 1/93-Dec 1/93					
		Feb 22/94-Jun 21/94					
		Sep 15/94-Dec 15/94					
		Feb 2/95-May 8/95					
		Aug 4/95	L25	6,159,750,849	267,470,341		6,427,221,190
				10,148,754,849	*267,470,341*	*1,909,597,000*	*8,506,628,190*

TABLE 6.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits [1]	Payments and other charges [1]	March 31/2003
				$	$	$	$
Maturing 2022-2023							
2022—June 1	9.25	Dec 15/91-Jan 3/92 May 15/92	A49	1,633,078,000		733,950,000	899,128,000
Maturing 2023-2024							
2023—June 1	8	Aug 17/92-Feb 1/93 Apr 1/93-Jul 26/93 Oct 15/93-Feb 1/94 May 2/94	A55	8,200,000,000		145,811,000	8,054,189,000
Maturing 2025-2026							
2025—June 1	9	Aug 2/94-Nov 1/94 Feb 1/95-May 1/95 Aug 1/95-Nov 1/95 Feb 1/96	A76	8,900,000,000		162,000,000	8,738,000,000
Maturing 2026-2027							
2026—Dec 1	4.25[2]	Dec 7/95-Mar 6/96 Jun 6/96-Sep 6/96 Dec 6/96-Mar 12/97 Jun 9/97-Sep 8/97 Dec 8/97-Mar 9/98 Jun 8/98-Sep 8/98 Dec 7/98	VS05	5,911,148,489	256,675,462		6,167,823,951
Maturing 2027-2028							
2027—June 1	8	May 1/96-Aug 1/96 Nov 1/96-Feb 3/97 May 1/97-Aug 1/97 Nov 3/97	VW17	9,600,000,000		276,888,000	9,323,112,000
Maturing 2029-2030							
2029—June 1	5.75	Feb 2/98-May 1/98 Nov 2/98-May 3/99 Oct 15/99-Apr 24/2000 Oct 16/2000-Apr 23/2001	WL43	13,900,000,000			13,900,000,000
Maturing 2031-2032							
2031—Dec 1	4 [2]	Mar 8/99-Jun 8/99 Sep 7/99-Dec 6/99 Mar 6/2000-Jun 5/2000 Sep 5/2000-Dec 11/2000 Mar 5/2001-Jun 11/2001 Sep 24/2001-Dec 10/2001 Mar 18/2002-Jun 10/2002 Sep 16/2002-Dec 9/2002 Mar 17/2003	WV25	4,761,282,579	1,787,481,945		6,548,764,524
Maturing 2033-2034							
2033—June 1	5.75	Oct 15/2001-Jan 21/2002 Mar 4/2002-May 6/2002 Jul 15/2002-Nov 25/2002 Jan 20/2003-Mar 3/2003	XG49	4,400,000,000	4,800,000,000		9,200,000,000
				294,898,156,241	44,611,627,748	50,301,293,324	289,208,490,665
Less: Government's holdings—							
Government's holdings				1,033,419,000	25,046,481,000	24,952,329,000	939,267,000
Consolidation adjustment[3]				21,488,000		2,361,000	23,849,000
				1,054,907,000	*25,046,481,000*	*24,954,690,000*	*963,116,000*
Total marketable bonds (Canadian currency)				293,843,249,241	69,658,108,748	75,255,983,324	288,245,374,665

TABLE 6.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits [1]	Payments and other charges [1]	March 31/2003
				$	$	$	$
Payable in foreign currencies—							
2002—July 15	6.125	Jul 15/97		1,594,200,000		1,594,200,000	
2003—Feb 19	5.625	Feb 19/98		3,188,400,000		3,188,400,000	
2003—June 30 [4]	9.50	Feb 5/2001		153,672,909		12,184,328	141,488,581
2004—Nov 30	6.375	Nov 30/99		3,188,400,000		252,800,000	2,935,600,000
2005—July 21	6.375	Jul 21/95		2,391,300,000		189,600,000	2,201,700,000
2006—Aug 28	6.75	Aug 28/96		1,594,200,000		126,400,000	1,467,800,000
2007—Oct 3	[5]	Oct 3/97		508,549,800		40,321,600	468,228,200
2008—July 7	4.875	Jul 7/98		2,838,488,008	441,347,152		3,279,835,160
2008—Nov 5	[5]	Nov 5/98		3,985,500,000		316,000,000	3,669,500,000
2010—Jan 15 [4]	8.60	Feb 5/2001		251,716,209		19,957,928	231,758,281
2016—Dec 15 [4]	8.25	Feb 5/2001		60,968,585		4,834,042	56,134,543
2018—June 30 [4]	9.70	Feb 5/2001		25,634,736		2,032,512	23,602,224
2019—June 1 [4]	8.80	Feb 5/2001		5,579,700		442,400	5,137,300
				19,786,609,947	441,347,152	5,747,172,810	14,480,784,289
Less: Government's holdings and securities held for the retirement of unmatured debt [6]				515,164,692	52,969,530		462,195,162
Total marketable bonds (foreign currencies)..........				19,271,445,255	494,316,682	5,747,172,810	14,018,589,127
Total				313,114,694,496	70,152,425,430	81,003,156,134	302,263,963,792

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[1] This column includes the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

[2] The rate of return of this issue is linked to the Consumer Price Index for Canada.

[3] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

[4] Assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited.

[5] The rate of interest was variable throughout the year.

[6] These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation. They include an amount of $123 million in Government's holdings.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- — issued at a discount in lieu of interest payments;
- — issued in Canadian currency only;
- — issued every 2 weeks;
- — common terms: 3 months, 6 months and 12 months;
- — transferable; and,
- — bought and sold on the open market.

The balance at March 31, 2003 consists of $4,000 million in odd issue bills; $30,800 million in three-month bills; $23,800 million in six-month bills; and, $46,000 million in 364-day bills.

Table 6.3 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 6.3
TREASURY BILLS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 2002	9,100	3,700	6,700	19,500	8,500	3,500	3,200	15,200	4,300
May	9,400	3,800	5,800	19,000	8,800	3,600	2,900	15,300	3,700
June	9,400	3,800	5,300	18,500	8,500	3,500	5,800	17,800	700
July	8,800	3,600	4,350	16,750	8,500	3,500	6,600	18,600	(1,850)
August	13,500	5,500	6,750	25,750	14,100	7,100	3,950	25,150	600
September	8,800	3,600	5,600	18,000	9,400	3,500	4,550	17,450	550
October	9,400	3,800	6,550	19,750	8,800	3,800	5,500	18,100	1,650
November	9,700	3,900	5,650	19,250	9,100	3,800	3,600	16,500	2,750
December	8,500	3,500	4,500	16,500	8,800	3,700	6,250	18,750	(2,250)
January, 2003	12,600	5,200	8,200	26,000	13,800	3,700	9,850	27,350	(1,350)
February	8,800	3,600	4,350	16,750	9,700	3,600	6,500	19,800	(3,050)
March	9,400	3,800	7,800	21,000	8,500	3,600	4,250	16,350	4,650
	117,400	47,800	71,550	236,750	116,500	46,900	62,950	226,350	10,400
Balance at April 1, 2002									94,200
Balance at March 31, 2003									104,600
Less: Government's holdings—Consolidation adjustment[1]									189
Total									104,411

[1] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Canada Savings and Canada Premium Bonds

Canada savings and Canada premium bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;
- Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada savings and Canada premium bonds.

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
				$	$	$	$
Canada Savings Bonds--							
2002—Nov 1	1.80	1990-1991	S45	1,396,241,132		1,396,241,132	
2003—Nov 1	1.80-2.00	1991-1992	S46	1,988,015,481		370,479,537	1,617,535,944
2004—Nov 1	1.80-2.00	1992-1993	S47	2,314,913,085		407,212,237	1,907,700,848
2005—Nov 1	1.80-2.00	1993-1994	S48	1,423,566,633		237,377,770	1,186,188,863
2006—Nov 1	1.80-2.00	1994-1995	S49	2,012,120,592		381,925,038	1,630,195,554
2007—Nov 1	1.80-2.00	1995-1996	S50	1,307,537,262		207,934,089	1,099,603,173
2007—Nov 1	6.00-6.25	1997-1998	S52	2,527,081,415		98,479,619	2,428,601,796
2007—Dec 1	6.00-6.25	1997-1998	S53	13,798,687		867,071	12,931,616
2008—Nov 1	6.75-7.00	1996-1997	S51	2,530,665,349		67,527,826	2,463,137,523
2008—Nov 1	1.80-2.00	1998-1999	S54	907,760,553		132,694,199	775,066,354
2008—Dec 1	1.55-2.00	1998-1999	S55	67,402,812		8,619,059	58,783,753
2009—Jan 1	1.35-2.00	1998-1999	S56	12,585,448		1,673,704	10,911,744
2009—Feb 1	1.35-2.00	1998-1999	S57	8,435,911		1,277,855	7,158,056
2009—Mar 1	1.30-2.75	1998-1999	S58	14,619,183		2,092,622	12,526,561
2009—Apr 1	1.30	1999-2000	S59	11,022,905		1,542,304	9,480,601
2009—Nov 1	1.80-2.00	1999-2000	S60(1)	520,082,851		108,546,900	411,535,951
2009—Dec 1	1.55-2.00	1999-2000	S61	55,340,360		9,898,306	45,442,054
2010—Jan 1	1.35-2.00	1999-2000	S62	18,978,073		3,767,158	15,210,915
2010—Feb 1	1.35-2.00	1999-2000	S63	12,778,076		2,142,395	10,635,681
2010—Mar 1	1.30-2.75	1999-2000	S64	20,790,527		3,724,442	17,066,085
2010—Apr 1	1.30	1999-2000	S65	26,590,115		5,262,850	21,327,265
2010—Nov 1	1.80-2.00	2000-2001	S66(1)	687,351,418		222,877,424	464,473,994
2010—Dec 1	1.55-2.00	2000-2001	S67	42,703,053		9,402,476	33,300,577
2011—Jan 1	1.35-2.00	2000-2001	S68	23,759,531		6,573,772	17,185,759
2011—Feb 1	1.35-2.00	2000-2001	S69	21,341,615		6,011,412	15,330,203
2011—Mar 1	1.30-2.75	2000-2001	S70	18,969,409		5,536,614	13,432,795
2011—Apr 1	1.30	2000-2001	S71	11,436,001		2,818,609	8,617,392
2011—Nov 1	1.80-2.00	2001-2002	S72(1)	846,380,141		96,035,388	750,344,753
2011—Dec 1	1.55-2.00	2001-2002	S73	41,677,025		10,274,492	31,402,533
2012—Jan 1	1.35-2.00	2001-2002	S74	10,315,769		2,976,694	7,339,075
2012—Feb 1	1.35-2.00	2001-2002	S75	10,286,012		3,614,087	6,671,925
2012—Mar 1	1.30-2.75	2001-2002	S76	25,127,061		151,303	24,975,758
2012—Apr 1	1.30	2001-2002	S77	73,760	16,221,141		16,294,901
2012—Nov 1	2.00	2002-2003	S78		843,027,676		843,027,676
2012—Dec 1	2.00	2002-2003	S79		54,348,743		54,348,743
2013—Jan 1	2.00	2002-2003	S80		20,245,500		20,245,500
2013—Feb 1	2.00	2002-2003	S81		16,068,013		16,068,013
2013—Mar 1	2.00	2002-2003	S82		19,471,310		19,471,310
2013—Apr 1	2.00	2002-2003	S83		193,782		193,782
				18,929,747,245	*969,576,165*	*3,815,558,384*	*16,083,765,026*

TABLE 6.4

CANADA SAVINGS AND CANADA PREMIUM BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
				$	$	$	$
Canada Premium Bonds—							
2007—Mar 1	6.50-6.75	1997-1998	P1	78,505,717		751,383	77,754,334
2008—Mar 1	4.45-4.55	1997-1998	P2	18,324,705		537,423	17,787,282
2008—Nov 1	2.30-2.80	1998-1999	P3	1,288,021,113		97,911,464	1,190,109,649
2008—Dec 1	2.00-2.50	1998-1999	P4	115,342,771		8,143,014	107,199,757
2009—Jan 1	2.00-2.70	1998-1999	P5	23,113,863		1,814,588	21,299,275
2009—Feb 1	2.00-2.70	1998-1999	P6	20,376,527		1,704,953	18,671,574
2009—Mar 1	2.00-3.00	1998-1999	P7	68,867,837		4,819,847	64,047,990
2009—Apr 1	2.00	1999-2000	P8	61,000,020		5,340,929	55,659,091
2009—Nov 1	5.80-2.50	1999-2000	P9	473,372,046		50,136,213	423,235,833
2009—Dec 1	5.80-2.50	1999-2000	P10	135,719,178		12,770,265	122,948,913
2010—Jan 1	5.80-2.50	1999-2000	P11	42,592,575		3,612,416	38,980,159
2010—Feb 1	6.00-2.50	1999-2000	P12	35,637,655		3,623,357	32,014,298
2010—Mar 1	6.25-2.50	1999-2000	P13	81,269,837		10,115,702	71,154,135
2010—Apr 1	6.25	1999-2000	P14	114,705,477		3,344,829	111,360,648
2010—Nov 1	5.70-5.90	2000-2001	P15	697,849,821		18,839,445	679,010,376
2010—Dec 1	5.70-5.90	2000-2001	P16	138,013,015		5,215,648	132,797,367
2011—Jan 1	5.70-5.90	2000-2001	P17	175,670,889		4,156,910	171,513,979
2011—Feb 1	5.50-5.75	2000-2001	P18	423,062,484		9,868,318	413,194,166
2011—Mar 1	4.45-4.55	2000-2001	P19	38,238,142		1,435,271	36,802,871
2011—Apr 1	4.45	2000-2001	P20	59,879,693		3,067,083	56,812,610
2011—Nov 1	2.30-2.80	2001-2002	P21	742,127,094		39,260,511	702,866,583
2011—Dec 1	2.00-2.50	2001-2002	P22	98,872,236		8,042,165	90,830,071
2012—Jan 1	2.00-2.70	2001-2002	P23	27,503,002		2,703,039	24,799,963
2012—Feb 1	2.00-2.70	2001-2002	P24	27,644,167		3,184,810	24,459,357
2012—Mar 1	2.00-3.00	2001-2002	P25	105,872,307		2,883,606	102,988,701
2012—Apr 1	2.00	2001-2002	P26	157,900	52,855,433		53,013,333
2012—Nov 1	2.50	2002-2003	P27		1,202,574,865		1,202,574,865
2012—Dec 1	2.50	2002-2003	P28		241,367,300		241,367,300
2013—Jan 1	2.50	2002-2003	P29		94,539,393		94,539,393
2013—Feb 1	2.50	2002-2003	P30		16,812,157		16,812,157
2013—Feb 1	2.50	2002-2003	P33		33,976,429		33,976,429
2013—Mar 1	2.50	2002-2003	P31		69,121,215		69,121,215
2013—Apr 1	2.50	2002-2003	P32		686,572		686,572
				5,091,740,071	*1,711,933,364*	*303,283,189*	*6,500,390,246*
				24,021,487,316	2,681,509,529	4,118,841,573	22,584,155,272
Less: Government's holdings—							
Canada savings bonds held on account of employees				6,206	6,206		
Canada savings bonds held on account of the Payroll Savings Plan				55,185,500	55,185,500		
Consolidation adjustment							
				55,191,706	*55,191,706*		
Total				23,966,295,610	2,736,701,235	4,118,841,573	22,584,155,272

[1] Includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Non-Marketable Bonds and Notes

Non-marketable bonds and notes are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund or to the Canada Health and Social Transfer (CHST) Supplement Trust for Health Care. They have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less for the CPP bonds and 3 years or less for the CHST;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these non-marketable bonds and notes.

TABLE 6.5

NON-MARKETABLE BONDS AND NOTES

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 2002-2003	17,414,000		17,414,000	
Maturing 2003-2004	17,259,000			17,259,000
2004-2005	16,661,000			16,661,000
2005-2006	239,955,000			239,955,000
2006-2007	1,352,282,000			1,352,282,000
2007-2008	699,981,000			699,981,000
2008-2009	519,360,000			519,360,000
2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
	3,385,915,000		*17,414,000*	*3,368,501,000*
Canada Health and Social Transfer Supplement Trust for Health Care—				
Maturing 2003-2004	4,643,329		2,362,636	2,280,693
Total	3,390,558,329		19,776,636	3,370,781,693

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;
- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2003.

Table 6.6 presents a monthly summary of Canada bill issues and redemptions.

TABLE 6.6

CANADA BILLS

	Issues	Redemptions	Net change
	$	$	$
April, 2002	1,568,804,118	1,551,720,947	17,083,171
May	1,509,434,320	1,720,405,029	(210,970,709)
June	1,381,623,077	1,436,917,753	(55,294,676)
July	1,510,794,102	1,654,395,999	(143,601,897)
August	1,427,115,098	1,422,038,745	5,076,353
September	1,383,842,904	1,446,918,085	(63,075,181)
October	2,067,758,598	1,161,382,811	906,375,787
November	865,035,304	2,006,851,361	(1,141,816,057)
December	1,059,294,198	1,046,222,920	13,071,278
January, 2003	1,550,941,622	1,643,353,997	(92,412,375)
February	1,127,618,321	1,126,919,105	699,216
March	1,159,965,873	1,079,541,683	80,424,190
	16,612,227,535	17,296,668,435	(684,440,900)
Balance at April 1, 2002			3,355,445,059
Balance before revaluation			2,671,004,159
Exchange valuation adjustment at March 31, 2003			(68,119,192)
Balance at March 31, 2003			2,602,884,967

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Canada notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2003.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7

CANADA NOTES

Maturity date	%	Issue date	Note #	April 1/2002	Receipts and other credits (1)	Payments and other charges (1)	March 31/2003
				$	$	$	$
Payable in foreign currencies—							
Maturing 2005-2006							
2006—Mar 20	0.70	Mar 22/2001	066	600,900,000	21,200,000		622,100,000
Maturing 2008-2009							
2009—Mar 23	1.90	Mar 23/99	065	600,900,000	21,200,000		622,100,000
Total				1,201,800,000	42,400,000		1,244,200,000

(1) This column includes the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2003.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8

EURO MEDIUM -TERM NOTES

Maturity date	%	Issue date	April 1/2002	Receipts and other credits [1]	Payments and other charges[1]	March 31/2003
			$	$	$	$
Payable in foreign currencies—						
Maturing 2003-2004						
2003—July 16	[2]	Jul 16/98	103,623,000		8,216,000	95,407,000
Maturing 2004-2005						
2004—Nov 26	[2]	Mar 26/98	789,129,000		62,568,000	726,561,000
Nov 26	[2]	Oct 30/98	542,984,520		43,051,840	499,932,680
Nov 30	[2]	Mar 22/99	140,168,441		11,113,594	129,054,847
Dec 22	[2]	Dec 22/97	121,509,924		9,634,208	111,875,716
			1,593,791,885		*126,367,642*	*1,467,424,243*
Maturing 2007-2008						
2007—Nov 19	[2]	Nov 19/97	47,826,000		3,792,000	44,034,000
2008—Jan 31	[2]	Jul 30/97	69,951,902		5,546,306	64,405,596
			117,777,902		*9,338,306*	*108,439,596*
Maturing 2009-2010						
2009—Apr 28	4.50	Mar 30/99-Apr 28/99	1,387,900,000	215,800,000		1,603,700,000
Total			3,203,092,787	215,800,000	143,921,948	3,274,970,839

[1] This column includes the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.
[2] The rate of interest is variable throughout the year.

Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 1998-99 to 2002-2003 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as marketable bonds, Treasury bills, Canada savings and Canada premium bonds, non-marketable bonds and notes (including the bonds for the Canada Pension Plan and the notes for the Canada Health and Social Transfer Supplement), Canada bills and Foreign currency notes.

TABLE 6.9

UNMATURED DEBT AS AT MARCH 31, FROM 1999 TO 2003, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
2003	302,264	6.26	104,411	3.04	22,584	3.43	3,371	10.14	2,603	1.12	4,519	2.36	439,752	5.32
2002	313,115	6.61	94,039	2.64	23,966	3.23	3,391	10.16	3,355	1.75	4,405	2.46	442,271	5.56
2001	315,631	6.98	88,700	5.31	26,099	5.42	3,473	10.10	7,228	5.10	5,272	4.15	446,403	6.11
2000	315,339	7.21	99,850	5.31	26,489	5.13	3,552	10.04	6,008	5.87	5,168	4.95	456,406	6.15
1999	315,399	7.51	96,950	4.94	27,662	4.28	4,063	9.39	10,171	4.81	6,182	4.70	460,427	6.70

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1998-99 to 2002-2003 inclusively.

TABLE 6.10

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2003	3.14	2.38	3.14
2002	4.49	1.90	2.34
2001	5.75	4.60	4.60
2000	5.28	4.30	5.28
1999	5.64	4.55	4.89
Six-month bills—			
2003	3.37	2.67	3.37
2002	4.52	1.96	2.73
2001	6.01	4.58	4.58
2000	5.56	4.43	5.56
1999	5.81	4.70	4.98
Other bills—			
2003	3.66	2.27	3.66
2002	4.63	2.15	3.48
2001	6.33	4.58	4.58
2000	5.98	4.56	5.94
1999	5.83	4.62	4.97

Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Canada savings and Canada premium bonds		Non-marketable bonds and notes		Canada bills		Foreign currency notes		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(million)	%
2004	31,868	6.46	104,600	3.04	1,618	2.00	20	10.61	2,603	1.12	95	0.87	140,804	3.77
2005	43,724	5.94			1,908	2.00	17	13.37			1,467	1.12	47,116	5.63
2006	28,411	6.31			1,186	2.00	240	11.30			622	0.70	30,459	6.07
2007	19,484	6.69			1,708	2.22	1,352	9.60					22,544	6.52
2008	20,784	6.04			3,559	4.93	700	10.01			109	1.03	25,152	5.97
2009/2013 ...	77,202	5.91			12,605	3.70	1,042	10.62			2,226	3.77	93,075	5.61
2014/2018 ...	9,458	7.20											9,458	7.20
2019/2023 ...	10,826	6.54											10,826	6.54
2024/2028 ...	32,283	7.55											32,283	7.55
2029/2033 ...	20,449	5.19											20,449	5.19
2034	9,200	5.75											9,200	5.75
	303,689	6.25	104,600	3.04	22,584	3.43	3,371	10.14	2,603	1.12	4,519	2.36	441,366	5.31
Less: Government's holdings	1,425	8.66	189	3.04									1,614	8.00
	302,264	6.26	104,411	3.04	22,584	3.43	3,371	10.14	2,603	1.12	4,519	2.36	439,752	5.32

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2002	Issues/ Borrowings	Retirements	March 31/2003
Unmatured debt of the Government of Canada[1]	442,271	326,442	328,961	439,752
Borrowings of enterprise Crown corporations designated as agents of Her Majesty[2]	45,175	93,257	92,090	46,342
Total	487,446	419,699	421,051	486,094

[1] Details can be found in this section.

[2] Details can be found in Section 9 (Table 9.6) of this volume.

PENSION AND OTHER LIABILITIES

Pension and other accounts are specified purpose accounts which represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The liability for public sector pensions represents the Government's obligations for its major pension plans. Allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes, and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The Government sponsors defined benefit pension plans for substantially all its employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but, until March 31, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans have been transferred to the Public Sector Pension Investment Board. The goal of the Board is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans.

i. Pension plans

Employee pension plans

Basic pensions for the three major employees plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Benefits are integrated with benefits under the Canada/Quebec pension plans. Basic pensions are indexed annually (on January 1) to the cost of living.

Effective January 1, 2000, plan members contribute 4 percent on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 7.5 percent on that portion of salary above the YMPE. This rate is applicable until 2004 when it comes up for review.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 2002-2003, the employer contribution rates averaged about 2.6, 3.5 and 3.0 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these three pension plans both by plan members and by the Government as the employer have been credited to newly created Pension Funds. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by the Public Sector Pension Investment Board (PSPIB). The PSPIB operates independently of the Government and plan members. It is required to report the results of its investments in an annual report to Parliament and to the ministers responsible for those three pension plans.

The superannuation accounts, which continue to record the transactions that pertain to pre-April 2000 service, earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 8.5 percent in 2003 and 8.7 percent in 2002. The Pension Fund accounts, which record the transactions that pertain to post March 2000 service, are only flow through accounts used to transfer funds to the PSPIB, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

In 2000-2001, Canada Post Corporation and three other corporations implemented their own pension plans and their employees ceased to be members of the Public Service pension plan. An amount of approximately $2,100 million ($4,500 million in 2002) was transferred to the pension plans of these corporations during the year.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic pension upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five year average sessional indemnity and is accrued at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually (on January 1st) to the cost of living once recipients reach age 60.

Members' contributions for these benefits are now 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	2003	2002
Members of Parliament		
House of Commons		
Retiring allowances account	3.88	3.74
Retirement compensation arrangements	6.99	6.95
The Senate		
Retiring allowances account	2.63	2.44
Retirement compensation arrangements	3.87	3.59

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this plan. Benefits are included as an expenditure in the Statement of Revenues and Expenditures. During the year, the benefit payments charged to expenditures amounted to $64 million.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially on the six major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 2002;

Canadian Forces—March 31, 2000;

Royal Canadian Mounted Police—March 31, 2002;

Members of Parliament—March 31, 2001;

Retirement Compensation Arrangements: December 31, 1998;

Federally appointed judges—March 31, 2001.

As at March 31, 2002, the actuarial valuation reports for the Public Service plan and the Royal Canadian Mounted Police plan were not yet tabled before Parliament.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be credited to the appropriate account in equal installments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of $10 million, $92 million and $5 million were made to the Members of Parliament Retirement Compensation Arrangement Account and the Retirement Compensation Arrangements Accounts No. 1 and No. 2 respectively as a result of their most recent actuarial review.

A comparable provision gives authority to deal with surpluses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last triennial actuarial reviews, debit adjustments of nil, $198 million, and nil (nil, $14,772 million and $115 million in 2002) were made respectively to the Public Service, the Canadian Forces and the Royal Canadian Mounted Police Superannuation Accounts during the year.

Table 6.13 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to the Public Sector Pension Investment Board. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, from the annual adjustment between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.13

PUBLIC SECTOR PENSIONS

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Public Service Superannuation Account, Table 6.15	80,550,373,546	6,753,774,719	5,446,278,395	81,857,869,870
Allowance for pension adjustments	(5,259,000,000)		2,445,000,000	(7,704,000,000)
	75,291,373,546	*6,753,774,719*	*7,891,278,395*	*74,153,869,870*
Public Service Pension Fund Account, Table 6.16	67,428,155	2,614,629,986	2,564,258,203	117,799,938
Allowance for pension adjustments	(49,000,000)	21,000,000	263,000,000	(291,000,000)
	18,428,155	*2,635,629,986*	*2,827,258,203*	*(173,200,062)*
Canadian Forces Superannuation Account, Table 6.17	38,626,648,464	3,233,558,678	2,159,910,794	39,700,296,348
Allowance for pension adjustments	(491,000,000)	198,000,000	1,405,000,000	(1,698,000,000)
	38,135,648,464	*3,431,558,678*	*3,564,910,794*	*38,002,296,348*
Canadian Forces Pension Fund Account, Table 6.18	35,335,370	709,045,132	700,724,555	43,655,947
Allowance for pension adjustments	30,000,000	16,000,000	3,000,000	43,000,000
	65,335,370	*725,045,132*	*703,724,555*	*86,655,947*
Royal Canadian Mounted Police Superannuation Account, Table 6.19	9,884,641,946	832,778,584	344,672,716	10,372,747,814
Allowance for pension adjustments	(320,000,000)	7,000,000	312,000,000	(625,000,000)
	9,564,641,946	*839,778,584*	*656,672,716*	*9,747,747,814*
Royal Canadian Mounted Police Pension Fund Account, Table 6.20	10,275,746	254,881,004	254,441,264	10,715,486
Allowance for pension adjustments	(13,000,000)	10,000,000	32,000,000	(35,000,000)
	(2,724,254)	*264,881,004*	*286,441,264*	*(24,284,514)*
Members of Parliament Retiring Allowances Account, Table 6.21	345,001,463	40,957,388	17,470,242	368,488,609
Allowance for pension adjustments	(52,000,000)	1,000,000	11,000,000	(62,000,000)
	293,001,463	*41,957,388*	*28,470,242*	*306,488,609*
Members of Parliament Retirement Compensation Arrangements Account, Table 6.22	64,640,804	35,452,405	12,840,684	87,252,525
Allowance for pension adjustments	69,000,000	17,000,000	10,000,000	76,000,000
	133,640,804	*52,452,405*	*22,840,684*	*163,252,525*
Retirement Compensation Arrangements (RCA) Account, Table 6.23	1,188,536,176	446,786,217	378,376,346	1,256,946,047
Allowance for pension adjustments	1,133,000,000	116,000,000	264,000,000	985,000,000
	2,321,536,176	*562,786,217*	*642,376,346*	*2,241,946,047*
Supplementary Retirement Benefits Account, Table 6.24	82,763,152	7,489,321	119,337	90,133,136
Allowance for pension adjustments	1,017,000,000	101,000,000	5,000,000	1,113,000,000
	1,099,763,152	*108,489,321*	*5,119,337*	*1,203,133,136*
Total	126,920,644,822	15,416,353,434	16,629,092,536	125,707,905,720
SUMMARY—				
Superannuation accounts	130,855,644,822	14,929,353,434	11,879,092,536	133,905,905,720
Allowance for pension adjustments	(3,935,000,000)	487,000,000	4,750,000,000	(8,198,000,000)
Total	126,920,644,822	15,416,353,434	16,629,092,536	125,707,905,720

Table 6.14 presents a summary of transactions in public sector pensions that resulted in charges to expenditures. Interest is based on the actuarial obligations under the various plans. The pension interest expenditure represents the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of $1,215million ($2,541 million in 2002) and net of $472 million ($279 million in 2002) in expected return on pension plan assets.

TABLE 6.14
SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENDITURES

(in millions of dollars)

	2002-2003										
	Government contributions	Statutory payments[1]	Adjustment to record the current service costs	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amortization of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	2001-2002
Public Service Superannuation Account	46		(108)	(62)			(1,165)	(1,227)	5,463	4,236	4,517
Public Service Pension Fund Account	1,745		(263)	1,482			14	1,496	8	1,504	1,426
Canadian Forces Superannuation Account	4		(9)	(5)			(939)	(944)	2,764	1,820	1,626
Canadian Forces Pension Fund Account	551		(3)	548			7	555	9	564	537
Defence Services Pension Continuation Act		12		12				12		12	13
Royal Canadian Mounted Police Superannuation Account	2		(3)	(1)		7	(170)	(164)	690	526	520
Royal Canadian Mounted Police Pension Fund Account	191		(24)	167		10	(8)	169		169	165
Royal Canadian Mounted Police Continuation Act		6		6				6		6	7
Members of Parliament Retiring Allowances Account	4			4			1	5	24	29	28
Members of Parliament Retirement Compensation Arrangements Account	16			16			6	22	7	29	29
Retirement Compensation Arrangements (RCA) Account	215		(154)	61	107		35	203	100	303	312
Supplementary Retirement Benefits Account	2		(5)	(3)			28	25	77	102	120
Judges Act		64		64				64		64	59
Other (diplomatic services, lieutenant governors, etc.)		1		1				1		1	1
Subtotal	2,776	83	(569)	2,290	107	17	(2,191)	223	9,142	9,365	9,360
Less: costs already recorded in the allowance for pension adjustments of previous years					(107)			(107)		(107)	(99)
Total	2,776	83	(569)	2,290		17	(2,191)	116	9,142	9,258	9,261

[1] Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act*.

No adjustment was required to the account in either 2002-2003 or 2001-2002 as a result of the most recent triennial actuarial review.

TABLE 6.15

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	80,550,373,546	81,574,680,376
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	17,632,790	21,416,935
Retired employees	41,077,615	43,513,583
Public Service corporation employees	1,595,739	1,645,455
Employer contributions—		
Government	45,920,524	51,145,083
Public Service corporations	1,699,657	1,056,601
Transfers from other pension funds	10,245,615	30,199,675
Interest	6,635,602,779	6,887,142,785
	6,753,774,719	7,036,120,117
	87,304,148,265	88,610,800,493
PAYMENTS AND OTHER CHARGES—		
Annuities	3,468,623,384	3,433,214,119
Minimum benefits	10,355,592	12,258,850
Pension division payments	27,984,681	38,377,896
Pension—Transfer value payments	77,445,358	139,493,717
Returns of contributions—		
Government employees	1,535,697	2,132,695
Public Service corporation employees	194,387	701,138
Transfers to other pension funds	75,253,877	205,715,794
Transfers to Canada Post Corporation pension plan	1,736,683,000	4,181,784,000
Administrative expenses	48,202,419	46,748,738
	5,446,278,395	8,060,426,947
Closing balance	81,857,869,870	80,550,373,546

Public Service Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Public Service Superannuation Act*. The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2002-2003 or 2001-2002.

TABLE 6.16

PUBLIC SERVICE PENSION FUND ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	67,428,155	96,391,625
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	674,395,559	577,865,100
Retired employees	4,653,947	2,985,847
Public Service corporation employees	59,408,249	51,959,786
Employer contributions—		
Government	1,745,268,882	1,499,118,490
Public Service corporations	123,103,837	109,148,635
Transfers from other pension funds	7,799,512	1,967,666
	2,614,629,986	2,243,045,524
PAYMENTS AND OTHER CHARGES—		
Annuities	14,666,690	5,275,333
Minimum benefits	736,676	333,339
Pension division payments	175,744	142,459
Pension—Transfer value payments	15,838,553	10,116,112
Returns of contributions—		
Government employees	6,551,456	5,128,183
Public Service corporation employees	1,739,022	1,196,629
Transfers to other pension funds	713,258	1,506,759
Transfers to Canada Post Corporation pension plan	77,976,000	160,000,000
Administrative expenses	2,989,615	1,978,318
	121,387,014	185,677,132
Receipts and other credits less payments and other charges	2,493,242,972	2,057,368,392
Transfers to Pension Investment Board	2,442,871,189	2,086,331,862
Closing balance	117,799,938	67,428,155

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act.*

A debit adjustment of $198 million ($14,772 million in 2002) was made to the account during the year as a result of the most recent triennial actuarial review.

TABLE 6.17

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	38,626,648,464	50,882,401,017
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	4,494,611	8,188,200
Contributions by the Government	4,340,121	16,560,645
Interest	3,220,312,432	4,387,043,123
Other	4,411,514	4,607,664
	3,233,558,678	4,416,399,632
	41,860,207,142	55,298,800,649
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,911,282,599	1,844,315,997
Pension division payments	34,365,354	36,228,961
Cash termination allowances and returns of contributions	7,617,812	12,140,738
Transfers to Public Service Superannuation Account	672,076	416,016
Administrative expenses	7,972,953	7,250,473
Actuarial liability adjustment	198,000,000	14,771,800,000
	2,159,910,794	16,672,152,185
Closing balance	39,700,296,348	38,626,648,464

Canadian Forces Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Canadian Forces Superannuation Act.* The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2002-2003 or 2001-2002.

TABLE 6.18

CANADIAN FORCES PENSION FUND ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	35,335,370	56,601,545
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	157,217,546	145,935,063
Contributions by the Government	551,827,586	512,233,425
	709,045,132	658,168,488
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	7,504,487	2,646,355
Pension division payments	427,348	91,212
Cash termination allowances and returns of contributions	4,403,615	2,473,993
Transfers to Public Service Superannuation Account	40,753	1,323
Administrative expenses	375,689	209,701
	12,751,892	5,422,584
Receipts and other credits less payments and other charges	696,293,240	652,745,904
Transfers to Pension Investment Board	687,972,663	674,012,079
Closing balance	43,655,947	35,335,370

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act*.

No adjustment was required to the account in 2002-2003 (debit of $115 million in 2002) as a result of the most recent triennial actuarial review.

TABLE 6.19

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	9,884,641,946	9,489,323,066
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	1,535,437	2,157,420
Contributions by the Government	1,755,523	3,371,609
Transfers from other pension funds	274,765	661,979
Interest	829,212,859	819,920,402
	832,778,584	826,111,410
	10,717,420,530	10,315,434,476
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	320,700,779	296,993,446
Pension division payments	9,224,037	8,058,144
Returns of contributions	475,102	1,149,940
Cash termination allowance and gratuities	476,298	77,175
Transfers to other pension funds	294,609	95,772
Interest on returns of contributions	136,457	260,311
Administrative expenses	13,365,434	9,357,742
Actuarial liability adjustment		114,800,000
	344,672,716	430,792,530
Closing balance	10,372,747,814	9,884,641,946

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions that pertain to post March 2000 service under the *Royal Canadian Mounted Police Superannuation Act*. The account is a flow through account used to transfer funds to and from the PSPIB. The balance at year-end corresponds to money that was in transit or impending transfer to the PSPIB.

No adjustment was required to the Fund as a result of triennial actuarial reviews in either 2002-2003 or 2001-2002.

TABLE 6.20

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	10,275,746	8,517,057
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	64,062,478	60,136,391
Contributions by the Government	190,505,852	178,905,873
Transfers from other pension funds	312,674	
	254,881,004	239,042,264
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	1,976,723	686,248
Minimum benefits	36,525	7,874
Pension division payments	160,103	20,047
Returns of contributions	219,628	207,381
Cash termination allowance and gratuities	38,805	2,215
Transfers to other pension funds		1,459
Interest on returns of contributions	3,148	984
Administrative expenses	777,882	339,400
	3,212,814	1,265,608
Receipts and other credits less payments and other charges	251,668,190	237,776,656
Transfers to Pension Investment Board	251,228,450	236,017,967
Closing balance	10,715,486	10,275,746

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.21

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	345,001,463	322,708,427
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,307,483	1,297,778
Arrears of principal, interest and mortality insurance	32,627	69,024
Government contributions—		
Current	4,395,891	3,847,838
Interest	35,221,387	33,226,180
	40,957,388	38,440,820
	385,958,851	361,149,247
PAYMENTS AND OTHER CHARGES—		
Annual allowances	16,623,728	15,993,470
Withdrawal allowances		4,489
Interest on withdrawals	70,579	30
Pension division payments	775,935	149,795
	17,470,242	16,147,784
Closing balance	368,488,609	345,001,463

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

During the year, a credit adjustment of $10 million (nil in 2002) was made to the account as a result of the most recent actuarial review.

TABLE 6.22

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	64,640,804	52,393,494
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,571,907	2,448,630
Government contributions—		
Current	15,859,000	15,269,084
Interest	7,248,223	6,396,263
Actuarial liability adjustment	9,773,275	
	35,452,405	24,113,977
	100,093,209	76,507,471
PAYMENTS AND OTHER CHARGES—		
Annual allowances	1,445,396	1,368,096
Refundable tax remitted to Canada Customs and Revenue Agency	10,982,904	10,049,942
Withdrawals	36,235	46,142
Pension division payments	376,149	402,487
	12,840,684	11,866,667
Closing balance	87,252,525	64,640,804

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were declared surplus as part of a 3 year Government downsizing initiative ended on March 31, 1998 and who were between age 50 and 54. It pays the difference between a pension unreduced for early retirement and the reduced pension payable from the Public Service Superannuation Account. It is funded entirely by the Government. The RCA No.2 was created effective April 1, 1995.

During the year, credit adjustments of $92 million ($94 million in 2002) and $5 million ($5 million in 2002) were made to the RCA No.1 and No.2 respectively as a result of the most recent actuarial review.

TABLE 6.23

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002
	$	$	$	$	$	$	$	$	$	$
Opening balance	310,374,499	158,940,085	37,162,820	17,979,938	7,543,013	2,340,157	833,455,844	833,696,765	1,188,536,176	1,012,956,945
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	12,470,219	7,052,166	1,114,610	875,961	288,555	194,252			13,873,384	8,122,379
Retired employees	449,304	373,851							449,304	373,851
Public Service corporation employees	1,210,537	1,298,485							1,210,537	1,298,485
Employer contributions—										
Government	190,034,492	106,719,013	14,489,933	10,672,649	10,334,461	3,221,482			214,858,886	120,613,144
Public Service corporations	20,882,557	14,441,769							20,882,557	14,441,769
Transfers from other pension funds	511								511	
Refundable tax							1,053,046		1,053,046	
Interest	24,542,587	18,224,088	3,653,300	1,942,381	1,008,614	309,072	68,453,491	70,593,558	97,657,992	91,069,099
Actuarial liability adjustment	77,700,000	77,700,000	13,400,000	13,400,000	1,000,000	3,000,000	4,700,000	4,700,000	96,800,000	98,800,000
	327,290,207	225,809,372	32,657,843	26,890,991	12,631,630	6,724,806	74,206,537	75,293,558	446,786,217	334,718,727
	637,664,706	384,749,457	69,820,663	44,870,929	20,174,643	9,064,963	907,662,381	908,990,323	1,635,322,393	1,347,675,672
PAYMENTS AND OTHER CHARGES—										
Annuities	1,637,986	1,125,174	174,389	(3,558,507) (1)	68,909	36,466	74,737,998	75,375,028	76,619,282	72,978,161
Minimum benefits	32,974	3,174							32,974	3,174
Pension division	310,067	325,472							310,067	325,472
Transfer value and interest	116,638	182,724							116,638	182,724
Returns of contributions—										
Government employees	8,237	7,662							8,237	7,662
Public Service corporation employees	3,409	9,063							3,409	9,063
Transfers	235,757,000								235,757,000	
Refundable tax	43,194,988	72,721,689	15,835,189	11,266,616	6,498,562	1,485,484		159,451	65,528,739	85,633,240
	281,061,299	74,374,958	16,009,578	7,708,109	6,567,471	1,521,950	74,737,998	75,534,479	378,376,346	159,139,496
Closing balance	356,603,407	310,374,499	53,811,085	37,162,820	13,607,172	7,543,013	832,924,383	833,455,844	1,256,946,047	1,188,536,176

(1) This amount includes a credit adjustment of $3,672,886 for overstated benefit payments in fiscal year 1999. Had this correction not been necessary, the actual benefit payments for 2001-2002 would have been $114,379.

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act,* to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.24

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Parliament		Others[1][2]		Total	
	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002
	$	$	$	$	$	$	$	$
Opening balance	82,240,890	75,729,295	76,262	75,209	446,000	435,641	82,763,152	76,240,145
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government	1,755,475	1,299,304			15,746	13,866	1,771,221	1,313,170
Matching contributions—								
Government	1,720,769	1,299,304			15,670	12,692	1,736,439	1,311,996
Interest	3,957,490	3,912,987	3,439	1,053	20,732	18,408	3,981,661	3,932,448
	7,433,734	6,511,595	3,439	1,053	52,148	44,966	7,489,321	6,557,614
	89,674,624	82,240,890	79,701	76,262	498,148	480,607	90,252,473	82,797,759
PAYMENTS AND OTHER CHARGES—								
Annuities			79,701		39,636	29,616	119,337	29,616
Returns of contributions						4,991		4,991
			79,701		39,636	34,607	119,337	34,607
Closing balance	89,674,624	82,240,890		76,262	458,512	446,000	90,133,136	82,763,152

[1] Includes lieutenant governors and non-career diplomats.

[2] Previous year's figures have been restated to exclude amounts for the Judges now shown separately.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of $2,191 million ($2,347 million in 2002) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and reduced pension costs for the year.

An amount of $107 million ($99 million in 2002) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of $569 million ($283 million in 2002) was recorded in this account and reduced pension costs to adjust for the difference between the government contributions and the net cost of current services.

An amount of $17 million was credited to this account and charged to expenses to reflect pension plan amendments.

An amount of $198 million ($14,887 million in 2002) was credited to this account in counterpart to the debit adjustments made in the superannuation accounts as a result of the most recent actuarial valuations.

An amount of $1,215 million ($2,541 million in 2002) was debited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of $472 million ($279 million in 2002) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of $76 million ($1,114 million in 2002) was credited to this account and debited against other income tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of $721 million ($7,334 million in 2002) will be amortized to this account and will reduce expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be $8,920 million ($11,269 million in 2002) lower than the balance of the superannuation accounts, plus the market related value of the assets invested in the PSPIB through the Pension Funds, and the contributions receivable from employees for past service. This amount is made of:

	Excess (shortfall) (in millions of dollars)	
	2003	2002
Public Service Pension Plan—		
Public Service Superannuation Account	8,293	9,881
Public Service Pension Fund	(892)	(89)
	7,401	9,792
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account	3,494	3,133
Canadian Forces Pension Fund	(293)	(102)
	3,201	3,031
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account	1,163	1,089
Royal Canadian Mounted Police Pension Fund	(112)	(5)
	1,051	1,084
Members of Parliament Retiring Allowances	50	37
Retirement Compensation Arrangements	(1,576)	(1,533)
Pension plan for federally appointed judges	(1,207)	(1,142)
Total	8,920	11,269

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees, (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. These are primarily post-employment benefits, but some benefits are also paid during employment to still-serving military members. Veterans' benefits include disability and associated benefits paid to veterans, beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.25 presents the balance of these liabilities at year-end.

TABLE 6.25

OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Veterans' disability and other future benefits	27,559,000,000	2,082,000,000	2,128,000,000	27,513,000,000
Public Service Health Care Plan	5,459,000,000	545,000,000	201,000,000	5,803,000,000
Pensioners' Dental Services Plan	1,308,000,000	111,000,000	29,000,000	1,390,000,000
Severance benefits	3,381,000,000	426,000,000	236,000,000	3,571,000,000
Workers' compensation	573,000,000	83,000,000	89,000,000	567,000,000
Total	38,280,000,000	3,247,000,000	2,683,000,000	38,844,000,000

All these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. However, contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2003			2002
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits	28,037	(524)	27,513	27,559
Public Service Health Care Plan	7,018	(1,215)	5,803	5,459
Pensioners' Dental Services Plan	1,225	165	1,390	1,308
Severance benefits	4,000	(429)	3,571	3,381
Workers' compensation	592	(25)	567	573
Total	40,872	(2,028)	38,844	38,280

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation. During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2003				2002
	Benefits earned	Amortization of estimation adjustments	Interest expense	Total	Total
Veterans' disability and other future benefits	504	(24)	1,578	2,058	2,030
Public Service Health Care Plan	158	39	348	545	406
Pensioners' Dental Services Plan	35	(4)	76	107	99
Severance benefits	221	(6)	205	420	387
Workers' compensation	50		33	83	104
Total	968	5	2,240	3,213	3,026

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets of $53,673 million ($51,708 million in 2002).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, interest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Fund (the Fund) and the Canada Pension Plan Investment Board (the Board). The Fund was established in the accounts of Canada to record the investment in bonds of provinces, territories and Canada. The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Table 6.26 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.26
DUE TO CANADA PENSION PLAN

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements[1]	51,708,418,526	23,961,770,097	21,997,162,582	53,673,026,041
Less: Receivables, net of liabilities[1]	2,377,461,235	2,556,893,389	2,377,461,235	2,556,893,389
Accumulated net income from Canada Pension Plan Investment Board's operations	(86,626,291)	(4,152,290,000)		(4,238,916,291)
	49,417,583,582	*25,557,166,708*	*19,619,701,347*	*55,355,048,943*
Less: transfers to Canada Pension Plan Investment Board	14,371,592,252		7,318,068,000	21,689,660,252
Subtotal	35,045,991,330	25,557,166,708	12,301,633,347	33,665,388,691
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,385,915,000	17,414,000		3,368,501,000
Newfoundland and Labrador	633,059,113	52,104,000	52,104,000	633,059,113
Nova Scotia	1,173,077,000	93,725,000		1,079,352,000
Prince Edward Island	140,339,000	11,360,000	11,360,000	140,339,000
New Brunswick	834,318,408	73,185,000	73,185,000	834,318,408
Quebec[2]	95,747,049	5,321,000	5,321,000	95,747,049
Ontario	11,943,667,000	1,235,751,000	38,130,000	10,746,046,000
Manitoba	1,259,971,000	131,555,000		1,128,416,000
Saskatchewan	1,219,609,000	110,084,000	41,182,000	1,150,707,000
Alberta	3,559,512,000	274,735,000	100,000,000	3,384,777,000
British Columbia	4,027,205,177	378,268,000	358,793,000	4,007,730,177
Yukon Territory	3,726,000			3,726,000
	28,276,145,747	*2,383,502,000*	*680,075,000*	*26,572,718,747*
Canada short-term investment				
	28,276,145,747	*2,383,502,000*	*680,075,000*	*26,572,718,747*
Deposit with the Receiver General for Canada	6,769,845,583	27,940,668,708	27,617,844,347	7,092,669,944

[1] The opening balance has been restated to reflect the new accrual methodology.

[2] The Quebec Bonds which are purchased by the Plan relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec but contribute to the Plan.

Receipts and other credits include:

(a) contributions at the combined employer and employee rates of 9.4 percent and 9.9 percent of pensionable earnings for the 2002 and 2003 calendar years, subject to maximum combined contributions of $3,346 and $3,604 respectively;

(b) income from investments in bonds held by the Fund and from the average daily operating balance deposited with the Receiver General for Canada, and;

(c) funds received from the federal, provincial and territorial governments for the bonds which have been disposed during the year.

Payments and other charges include:

(a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;

(b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;

(d) the costs of administration of the Plan;

(e) funds reinvested during the year in the bonds of provincial and territorial governments; and,

(f) funds transferred to the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *Nineteenth Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any transfer needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2003, over 82,533 annuitants held 89,884 active contracts, each annuitant receiving an average payment of $657.40. During the year, 771 deferred annuities came into payment and another 222 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2003, there were 4,331 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2002-2003 fiscal year, 6,061 annuities were terminated or adjusted as a result of annuitant deaths: 3,974 group certificates and 2,087 individual contracts. The average age at death for males was 83.2 while the female age at death averaged 87.5.

Total income amounted to $30.8 million, $30.6 million of which represented interest of 7 percent credited to the Account. Premiums received totaled $53,689. Total disbursements of $61.3 million originated mainly from the $60.7 million in payments made under matured annuities. An amount of $305,016 was used to refund premiums at death before maturity or when the annuity would have been too small, and $246,006 was transferred to the Consolidated Revenue Fund as a result of unclaimed annuities.

The opening balance of $475.8 million was reduced due to a surplus as at April 1, 2002 of $4.5 million, transferred to the Consolidated Revenue Fund, and disbursements exceeding income by $30.4 million during 2002-2003. Since the actuarial reserves required as of March 31, 2003 were only $437.6 million, a surplus of $3.3 million was also transferred to the Consolidated Revenue Fund.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.27 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.27

DEPOSIT AND TRUST ACCOUNTS

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Deposit accounts—				
Agriculture and Agri-Food—				
Guarantee deposits—Board of Arbitration and Review Tribunal	4,410		4,410	
Canadian Dairy Commission—				
Canadian Dairy Commission account	1,439,285	56,506,745	56,417,038	1,528,992
	1,443,695	*56,506,745*	*56,421,448*	*1,528,992*
Canada Customs and Revenue Agency—				
Guarantee deposits	19,001,526	15,992,077	2,474,263	32,519,340
Less: securities held in trust	2,286,000	1,207,200	4,005,000	5,083,800
	16,715,526	*17,199,277*	*6,479,263*	*27,435,540*
Temporary deposits received from importers	1,232,853	630,188	1,165,560	697,481
Less: deposits in special bank accounts	1,232,853	1,232,853		
		1,863,041	*1,165,560*	*697,481*
	16,715,526	*19,062,318*	*7,644,823*	*28,133,021*
Citizenship and Immigration—				
General security deposits	358,196	496,272	11,594	842,874
Immigration guarantee fund	24,217,732	8,367,890	7,743,805	24,841,817
Seized monetary assets	6,824		6,824	
	24,582,752	*8,864,162*	*7,762,223*	*25,684,691*
Finance—				
Canada Development Investment Corporation—				
Holdback—Privatization	82,000,000		19,000,000	63,000,000
Canada Hibernia Holding Corporation—				
Abandonment reserve fund		21,000,000		21,000,000
	82,000,000	*21,000,000*	*19,000,000*	*84,000,000*
Human Resources Development—				
Canada Labour Code—Other	10,990	375,663	331,944	54,709
Canada Labour Code—Wage Recovery Appeals	528,540	590,020	467,579	650,981
Fair wages deposit account	910	557	557	910
	540,440	*966,240*	*800,080*	*706,600*
Indian Affairs and Northern Development—				
Agent administered Indian minors account	84,706	4,514	51,255	37,965
Less: securities held in Peace Hills Trust	84,706	51,255	4,514	37,965
		55,769	*55,769*	
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,588			992,588
Guarantee deposits	18,068,865	27,183,031	11,963,773	33,288,123
Less: securities held in trust	13,534,526	8,404,740	22,097,110	27,226,896
	4,534,339	*35,587,771*	*34,060,883*	*6,061,227*
Guarantee deposits—Oil and gas	194,368,134	6,393,718	14,192,863	186,568,989
Less: securities held in trust	190,646,737	14,284,403	4,248,615	180,610,949
	3,721,397	*20,678,121*	*18,441,478*	*5,958,040*
Guarantee deposits—Reserve resources	766,953			766,953
Special accounts—Section 63, Indian Act	100,855	3,560,985	3,740,708	(78,868)
Less: deposits in special bank accounts	100,855	3,418,961	3,239,238	(78,868)
		6,979,946	*6,979,946*	
	10,015,277	*63,301,607*	*59,538,076*	*13,778,808*

TABLE 6.27

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Industry—				
Trustee Performance Securities—Bankruptcy and Insolvency Act	19,000			19,000
Justice—				
Supreme Court of Canada—Security for costs	355,844	12,186	15,165	352,865
Tax Court of Canada—Security for costs		8,214	8,214	
	355,844	*20,400*	*23,379*	*352,865*
Natural Resources—				
Guarantee deposits—Oil and gas	512,692,691	68,495,012	129,480,560	451,707,143
Less: securities held in trust	510,123,337	125,217,872	60,896,826	445,802,291
	2,569,354	*193,712,884*	*190,377,386*	*5,904,852*
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits —Election and referendum	138,000	50,000	172,000	16,000
Public Works and Government Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	936,441	20,063	253,300	703,204
Less: securities held in trust	683,141		20,063	703,204
	253,300	*20,063*	*273,363*	
Cash	5,937,137	8,773,059	6,307,076	8,403,120
Certified cheques	(21,783)	297,667	238,848	37,036
Less: securities held in trust				
	(21,783)	*297,667*	*238,848*	*37,036*
Deposits on disposals		207,505		207,505
Seized property—Cash	26,026,701	40,252,155	29,004,223	37,274,633
	32,195,355	*49,550,449*	*35,823,510*	*45,922,294*
Total deposit accounts	170,575,243	413,034,805	377,562,925	206,047,123
Trust accounts—				
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.28	992,267,118	184,654,973	154,620,736	1,022,301,355
Revenue accounts, Table 6.29	148,111,767	122,014,089	92,592,791	177,533,065
	1,140,378,885	*306,669,062*	*247,213,527*	*1,199,834,420*
Indian estate accounts[1]	11,602,499	5,296,794	4,114,911	12,784,382
Indian savings accounts	51,948,339	7,174,936	19,950,622	39,172,653
	1,203,929,723	*319,140,792*	*271,279,060*	*1,251,791,455*
National Defence—				
Estates—Armed services	334,891	2,075,067	2,043,703	366,255
Solicitor General—				
Canadian Security Intelligence Service—Scholastic awards	31,183	1,338	2,000	30,521
Correctional Service—Inmates' trust fund	9,824,843	30,784,799	30,467,267	10,142,375
Royal Canadian Mounted Police—Benefit trust fund	2,087,578	118,379	207,671	1,998,286
	11,943,604	*30,904,516*	*30,676,938*	*12,171,182*
Veterans Affairs—				
Administered accounts	2,746,152	944,570	1,147,221	2,543,501
Estates fund	2,588,724	321,608	229,428	2,680,904
Veterans administration and welfare trust fund	775,149	67,745	256,252	586,642
	6,110,025	*1,333,923*	*1,632,901*	*5,811,047*
Total trust accounts	1,222,318,243	353,454,298	305,632,602	1,270,139,939
Total deposit and trust accounts	1,392,893,486	766,489,103	683,195,527	1,476,187,062

[1] This account has been restated to reflect a partial transfer to Table 6.30 under the account «Indian special accounts».

Guarantee deposits—Board of Arbitration and Review Tribunal

This account was established to record deposits of oral hearing fees. The expenses incurred by the Board of Arbitration and Review Tribunal, established pursuant to the *Canada Agricultural Products Act*, are charged to this account.

During the year, the account was closed.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Guarantee deposits—Canada Customs and Revenue Agency

This account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Seized monetary assets

This account was established in accordance with sections 137 and 140 of the *Immigration and Refugee Protection Act* which authorized the Officer to seize and hold anything that is believed to be, on reasonable ground, was fraudulently or improperly obtained or used or that the seizure is necessary to prevent its fraudulent or improper use or to carry out the purpose of the Act.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Hibernia Holding Corporation—Abandonment reserve fund

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Agent administered Indian minors account

This account was established to record moneys belonging to Indian minors transferred to and held by an appointed agent pursuant to section 52 of the *Indian Act*.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, *Indian Act*

This account was established to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Trustee Performance Securities—Bankruptcy and Insolvency Act

This account was established in accordance with section 16 of the *Bankruptcy and Insolvency Act*, whereby a duly appointed trustee shall give security in cash or by bond of a guaranty company, satisfactory to the official receiver, for the due accounting for the payment and the transfer of all property received by him as trustee and for the due and faithful performance of his duties.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of $500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Security for costs—Tax Court of Canada

This account was established to record moneys paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Contractors' security deposits

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on future disposals of properties that are not closed at the end of the year.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash and proceeds from the interlocutory sale of seized assets. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Indian band funds

This account was established to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.28

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2002-2003	2001-2002
	$	$
Opening balance	992,267,118	976,524,519
RECEIPTS AND OTHER CREDITS—		
Oil royalties	26,441,729	24,406,467
Gas royalties	143,152,817	149,432,161
Sundries	15,060,427	14,421,122
	184,654,973	188,259,750
	1,176,922,091	1,164,784,269
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	14,902,585	8,797,578
Transfer pursuant to section 64 of the Indian Act	139,620,088	163,715,643
Sundries	98,063	3,930
	154,620,736	172,517,151
Closing balance	1,022,301,355	992,267,118

TABLE 6.29

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2002-2003	2001-2002
	$	$
Opening balance	148,111,767	138,797,339
RECEIPTS AND OTHER CREDITS—		
Government interest	63,007,500	65,098,582
Court awards and settlements	26,602,498	
Land and other claim settlements	5,392,000	120,000
Sundries	27,012,091	26,778,718
	122,014,089	91,997,300
	270,125,856	230,794,639
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	14,551,727	25,718,180
Transfer pursuant to section 69 of the Indian Act	76,216,607	54,964,407
Sundries	1,824,457	2,000,285
	92,592,791	82,682,872
Closing balance	177,533,065	148,111,767

Indian estate accounts

These accounts were established to record moneys received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record moneys received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Estates—Armed services

This account was established to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Scholastic awards

This account was established to record donations of $26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Moneys held in these accounts include: *(a)* pensions and war veterans allowances placed under the administration of the Department of Veterans Affairs; and, *(b)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Estates Regulations.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.30 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.30

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—Insurance company liquidation		20,493,910	915,916	19,577,994
Human Resources Development—Civil service insurance fund	7,899,900	150,554	532,586	7,517,868
National Defence—Regular forces death benefit account, Table 6.31	191,986,722	30,711,016	29,621,400	193,076,338
Treasury Board—Public Service death benefit account, Table 6.32	1,897,231,807	226,369,192	125,323,904	1,998,277,095
Veterans Affairs—				
Returned soldiers' insurance fund	55,487		10,863	44,624
Veterans insurance fund	10,197,665	246,711	867,967	9,576,409
	10,253,152	*246,711*	*878,830*	*9,621,033*
Total insurance and death benefit accounts	2,107,371,581	277,971,383	157,272,636	2,228,070,328
Pension accounts—				
Human Resources Development—Annuities agents' pension account	10,263	4,318	4,764	9,817
Solicitor General—				
Royal Canadian Mounted Police—Dependants' pension fund	31,370,192	2,491,253	2,942,410	30,919,035
Treasury Board—Locally engaged contributory pension account		58,877	58,877	
Total pension accounts	31,380,455	2,554,448	3,006,051	30,928,852
Other accounts—				
Agriculture and Agri-Food—				
Net Income Stabilization Account	1,748,796,879	1,340,871,098	847,893,607	2,241,774,370
Canadian Food Inspection Agency—Shared-cost agreements	1,687,205	2,600,467	2,624,879	1,662,793
Canadian Grain Commission—Automated Quality Testing—Private sector	56,735	71,249	100,467	27,517
	1,750,540,819	*1,343,542,814*	*850,618,953*	*2,243,464,680*
Canada Customs and Revenue Agency—				
Deposits/Disbursements—Worker's Compensation Board	4,597,701	167,362,712	167,247,119	4,713,294
Canadian Heritage—				
Miscellaneous projects deposits	526,001	283,912	456,062	353,851
Telefilm Canada (formerly Canadian Film Development Corporation)—Advance account	(12,111,494)	296,295,442	276,847,537	7,336,411
National Archives of Canada—Donations	216,633	136,838	122,554	230,917

TABLE 6.30

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
National Library—				
Special Operating Account	211,335	913,718	509,331	615,722
Parks Canada Agency—				
Miscellaneous projects deposits	283,482	1,090	22,377	262,195
	(10,874,043)	*297,631,000*	*277,957,861*	*8,799,096*
Citizenship and Immigration—				
Immigrant investor program		4,000,000		4,000,000
Environment—				
Miscellaneous projects deposits	4,530,803	5,496,998	4,830,827	5,196,974
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World War II	4,236			4,236
	2,861,027			*2,861,027*
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	1,242,535	757,308	972,574	1,027,269
Miscellaneous projects deposits	10,533,280	27,577,434	18,068,702	20,042,012
Sales of seized assets	1,260,043	480,089	800,623	939,509
	13,035,858	*28,814,831*	*19,841,899*	*22,008,790*
Foreign Affairs and International Trade—				
Canada Foundation account	331,208	46,345		377,553
Less: securities held in trust	309,358		59,147	368,505
deposits in a special bank account	21,850	12,802		9,048
		59,147	*59,147*	
Financial assistance to Canadians abroad	110,475	1,205,610	1,193,827	122,258
Funds from non-governmental organizations	8,795,567	41,009,788	41,916,973	7,888,382
Shared-cost projects	2,003,825	3,310,520	4,308,147	1,006,198
Canadian International Development Agency—				
Shared-cost projects—International conferences	111,555	583,665		695,220
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	1,099			1,099
	11,022,521	*46,168,730*	*47,478,094*	*9,713,157*
Health—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000			50,000
Collaborative research projects	1,533,425	955,094	671,568	1,816,951
Miscellaneous federal/provincial projects	1,970,835	5,727,612	5,791,426	1,907,021
Pan American Health Organization	(1,154)			(1,154)
World Health Organization	104,515			104,515
	3,657,621	*6,682,706*	*6,462,994*	*3,877,333*
Human Resources Development—				
Federal/provincial shared-cost project	2,634,941	14,497,681	14,503,590	2,629,032
Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)	86,774	1,314,054	585,345	815,483
Labour standards suspense account	1,337,383	7,418		1,344,801
Canadian Centre for Occupational Health and Safety—				
PanAsia Research and Development Grants Program	123,923	159,000	152,387	130,536
Shared-cost agreements		110,000		110,000
	4,183,021	*16,088,153*	*15,241,322*	*5,029,852*
Indian Affairs and Northern Development—				
Indian special accounts[1]	383,589	1,354	1,354	383,589
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian moneys suspense account	36,190,516	19,778,096	20,481,863	35,486,749
	36,796,445	*19,779,450*	*20,483,217*	*36,092,678*

TABLE 6.30

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Industry—				
Canada/Provinces Business Service Centre		400,000	400,000	
Income from securities in trust—Bankruptcy and Insolvency Act	49,865	1,966		51,831
Petro-Canada Enterprises Inc—Unclaimed shares	695,313			695,313
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost agreements—Tourism	2,250		2,250	
Shared-cost/joint project agreements—Research	165,352	59,700	74,187	150,865
Shared-cost projects	3,358,829	1,817,590	1,627,917	3,548,502
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	7,061,971	2,413,467	1,174,043	8,301,395
Canada Business Corporations Act	1,778,281	391,036		2,169,317
Winding-up Act	529,659			529,659
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	1,462,705	6,169,501	6,796,035	836,171
Canadian Space Agency—				
Radarsat	114,215		6,757	107,458
Natural Sciences and Engineering Research Council—				
Trust fund	1,123,095	459,105	658,333	923,867
Statistics Canada—				
Project deposits	4,631,844	9,340,926	8,154,139	5,818,631
Western Economic Diversification—				
Jobs and economic restoration initiative	36,943	41,066		78,009
Shared-cost agreements—Port of Churchill	144,178		144,178	
	21,154,500	*20,694,357*	*18,637,839*	*23,211,018*
Justice—				
Federal Court of Canada—				
Federal Court special account	14,978,032	5,706,165	9,072,806	11,611,391
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	20,418,722	65,557,053	67,284,196	18,691,579
Wainwright, Alberta	875,302	5,047,513	4,971,008	951,807
Other activities	5,676,648	17,231,615	16,352,550	6,555,713
United States of America	43,996		43,996	
Federal Republic of Germany—				
German Army—Shilo, Manitoba	6,674,323	2,983,687	1,694,759	7,963,251
Other activities	8,164,078	23,270,645	20,972,001	10,462,722
Netherlands	6,086,608	9,764,334	13,007,649	2,843,293
Italian Air Force Training	122	15,322,933	14,512,511	810,544
Air projects	181,000	2,284,000		2,465,000
Material projects	84,796		84,796	
Security	804,858	1,880,280	2,039,893	645,245
NATO Flying Training Centre	13,178,387	944,485		14,122,872
	62,188,840	*144,286,545*	*140,963,359*	*65,512,026*
Joint research and development projects	2,121,555	1,747,724	1,757,337	2,111,942
Non-government agencies	2,010,953	861,872	1,508,813	1,364,012
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,618,109			6,618,109
	72,939,457	*146,896,141*	*144,229,509*	*75,606,089*
Natural Resources—				
Market development incentive payments—Alberta	6,715,777	185,454	584,960	6,316,271
Newfoundland Offshore Revenue Account		55,850,422	55,850,422	
Nova Scotia Offshore Revenue Account		21,620,233	21,620,233	
Shared-cost agreements—Research	4,104,870	2,557,544	3,823,746	2,838,668
Shared-cost projects	9,573,861	6,407,239	8,730,397	7,250,703
Canadian Nuclear Safety Commission—				
Security equipment purchases		246,422	16,802	229,620
	20,394,508	*86,867,314*	*90,626,560*	*16,635,262*

TABLE 6.30

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Privy Council—				
Shared-cost projects—Media travel expenses	276,061	518,970	339,374	455,657
Canadian Centre for Management Development—Donations[2]	13,787		13,787	
	289,848	*518,970*	*353,161*	*455,657*
Public Works and Government Services—				
Francophone Summits	33,645		4,687	28,958
Military purchases excess funds deposit(3)	41,827,545		9,205,404	32,622,141
Less: securities held in trust(3)	41,827,545	9,205,404		32,622,141
		9,205,404	*9,205,404*	
	33,645	*9,205,404*	*9,210,091*	*28,958*
Solicitor General—				
Joint research and development projects	2,912,904	2,620,543	3,521,238	2,012,209
Royal Canadian Mounted Police—				
Joint research and development projects	382,658	64,620	130,233	317,045
Seized assets—Canadian funds	1,272,672		1,041,774	230,898
	4,568,234	*2,685,163*	*4,693,245*	*2,560,152*
Transport—				
Crown Corporation Trusts—Donations	246,351	407,203	198,003	455,551
Treasury Board—				
Credit card—Special project fund	1,000,000			1,000,000
Total	1,955,956,348	2,208,548,111	1,687,183,500	2,477,320,959
Less: consolidation adjustment[4]	(12,111,494)	19,447,905		7,336,411
Total other accounts	1,968,067,842	2,189,100,206	1,687,183,500	2,469,984,548
Total other specified purpose accounts	4,106,819,878	2,469,626,037	1,847,462,187	4,728,983,728

[1] This account includes the formerly "Fines—*Indian Act*" and part of the "Indian estate accounts".
[2] During the year, the account was transferred to Table 6.33.
[3] The opening balance has been restated by $4,807,537.
[4] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources Development assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2003 was 1,777 and the average age of the policyholders was 84.8 years. During the year, premiums of $4,146 were received. Death benefits, settlement annuities and premium refunds of $532,586 were paid during 2002-2003.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at $7,517,868 as at March 31, 2003. The assets as at March 31, 2003 are $7,371,460. The deficit as at March 31, 2003 is therefore $146,408. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of $146,408 has therefore been credited to the Account from the Consolidated Revenue Fund in 2002-2003.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act; (c)* single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.31

REGULAR FORCES DEATH BENEFIT ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	191,986,722	189,442,223
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	12,426,031	11,787,829
Government's contribution	1,999,561	(635,197)[1]
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $5,000 without contribution	633,393	683,746
Interest	15,652,031	15,214,154
	30,711,016	27,050,532
	222,697,738	216,492,755
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	29,621,400	24,506,033
Closing balance	193,076,338	191,986,722

[1] Contributions by the Government includes a debit adjustment of $2,376,320 for overstated contributions for fiscal years 1995 to 2000 on reduced death benefits of $5,000. Had this correction not been made, the Government contributions for 2001-2002 would have been $1,741,123.

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, *(b)* benefits of $10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for $10,000 death benefit coverage for life has been made.

TABLE 6.32

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2002-2003	2001-2002
	$	$
Opening balance	1,897,231,807	1,799,147,082
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	58,539,765	53,108,598
Government—		
General	6,693,118	6,519,919
Single premium for $10,000	1,152,985	1,150,570
Public Service corporations	743,517	749,676
Interest	159,239,807	155,511,816
	226,369,192	217,040,579
	2,123,600,999	2,016,187,661
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	80,178,959	77,978,543
Life coverage for $10,000	45,028,145	40,746,080
Other death benefit payments	116,800	231,231
	125,323,904	118,955,854
Closing balance	1,998,277,095	1,897,231,807

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 2002 of $6,739 was charged to the account during the year and was credited to revenues. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2002 of $224,717 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally engaged contributory pension account

This account, which pertains to Part II of the Locally Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

For the fiscal year ending March 31, 2003, participant deposits pertained in most part, to the 2001 stabilization year (the period for which a participant filed a 2001 tax return). Participants are entitled to make matchable deposits based on eligible net sales (ENS) which are limited to $250,000 per individual. For the 2001 stabilization year, the Agreement allowed for base matchable deposits of up to 3 percent of the ENS for most qualifying commodities. Additional participant deposits were allowed by separate agreement between Canada and a province.

Participants are entitled to make additional non-matchable deposits, which are limited to an annual maximum of 20 percent of ENS (carried forward for up to 5 years).

The account records the following transactions relating to the Consolidated Revenue Fund:

(a) Government matching contributions on participant matchable deposits, for the 2001 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;

(b) interest paid by the federal Government on funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;

(c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;

(d) bonus interest of 3 percent per annum, split between the federal and provincial governments, except the Province of Alberta, calculated on participant contributions; less,

(e) withdrawals by participants from funds held in the Consolidated Revenue Fund (participants are entitled to make annual account withdrawals up to the amount allowed by the larger of two triggers: a stabilization trigger and a minimum income trigger).

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Automated Quality Testing—Private sector

The purpose of the account is to develop new, rapid, automated testing methods to determine the quality of grain and to commercialize them. This project is funded at least 50% from the private sector. The authority comes from Treasury Board minute N°. 827824 as at February 10, 2000.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Customs and Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Customs and Revenue Agency to record and forward on weekly basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Advance account—Telefilm Canada (formerly Canadian Film Development Corporation)

This account was established pursuant to section 19 of the *Canadian Film Development Corporation Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

National Archives of Canada—Donations

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts required for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all monies received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the Immigration and Refugee Protection Regulations. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record monies received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record monies received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record monies received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—International conferences

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record monies received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Collaborative research projects

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Pan American Health Organization

This account was established to record funds for a collaborative laboratory and epidemiolagy strengthening project for the prevention and control of selected enterics pathogens and their antibiotic resistance pattern in the region of the Americas. It also includes a project to strengthen epidemiological and laboratory infrastructure for the diagnosis and surveillance of S. pneumonia in support of vaccine development.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Federal/provincial shared-cost project—Human Resources Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The cost incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

PanAsia Research and Development Grants Program

This account was established to record monies being administered on behalf of the International Development Research Centre for various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The project addresses the region's economic, social and environmental problems.

Shared-cost agreements—Canadian Centre for Occupational Health and Safety

This account represents monies contributed to a joint federal/provincial sponsored inquiries services provided by Canadian Centre for Occupational Health and Safety.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

(a) Quebec fur account—This account was established to record moneys received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer changes for Tailymen's wages, freight costs, etc. (Previously reported under "Indian estate accounts")

(b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative. (Previously reported under "Indian estate accounts")

(c) Fines— Indian Act—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law. (Previously shown separately)

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Canada/Provinces Business Service Centre

This account was established to record monies received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost agreements—Tourism

This account was established to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

As of January 2, 2001, Canadian Tourism Commission is now a Crown Corporation listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the account was closed.

Shared-cost/joint project agreements—Research

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Monies are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Radarsat

This account was established to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Jobs and economic restoration initiative

This account was established through a federal-provincial cost-shared program designed to help prevent permanent job loss in flood affected areas and to restore economic activity.

Shared-cost agreements—Port of Churchill

This account was established through a federal-provincial cost-shared program in sharing the dredging costs of the upgrade to the Port of Churchill.

During the year, the account was closed.

Federal Court special account

This account was established to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such moneys, in accordance with a judgment of the Court.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for selected programs which encourage the use of natural gas for vehicles.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Shared-cost projects—Media travel expenses

This account was established to record money received in advance for services from non-governmental organizations.

Canadian Centre for Management Development—Donations

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

Francophone Summits

This account was established to record moneys granted since 1994 by the «Agence de la Francophonie (Paris)» for completing projects involving the industrialization of the French language and partner languages as well as the promotion of new French terms in both scientific and technical fields.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Joint research and development projects—Solicitor General

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record monies received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, *(a)* donations intended for the development and operations of the Downsview Park, Toronto; and, *(b)* donations from private sector entities to support the Old Port of Montreal.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Program.

Deferred Revenue—Specified Purpose Accounts

Deferred revenue specified purpose accounts represent an obligation of the Government of Canada to spend funds received for a specified purpose. Revenue is recognized in the Statement of Revenues, Expenditures and Accumulated Deficit as the funds are used for their specified purpose.

Table 6.33 presents a summary of the balances and transactions of deferred revenue specified purpose accounts.

TABLE 6.33

DEFERRED REVENUE—SPECIFIED PURPOSE ACCOUNTS

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Donation and bequest accounts—				
Agriculture and Agri-Food[1]—				
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification	223,475		223,475	
Commodity Industry Development Fund—Province	2,674		2,674	
Shared-cost agreements—Research	29,428,224	26,186,840	32,487,273	23,127,791
	29,654,373	*26,186,840*	*32,713,422*	*23,127,791*
Environment—				
Endangered Species—Donations	104,111			104,111
Fisheries and Oceans—				
St-Lawrence Seaway Dredging	1,927,228	4,276,288	3,568,400	2,635,116
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund	367,071	770	27,122	340,719
Governor General—				
Rideau Hall—Donations		4,550		4,550
Health—				
Canadian Institutes of Health Research—Donations for research	1,378,345	3,517,468	3,969,701	926,112
Human Resources Development—				
Canadian Centre for Occupational Health and Safety—Donations	87,747	2,130		89,877
Industry—				
Prime Minister Awards	1,374,230	541,198	208,593	1,706,835
National Research Council of Canada—Trust fund	20,221,302	22,267,805	19,761,315	22,727,792
Natural Sciences and Engineering Research Council—Trust fund	250			250
Social Sciences and Humanities Research Council—Trust fund	398,607	17,775	10,000	406,382
	21,994,389	*22,826,778*	*19,979,908*	*24,841,259*
National Defence—				
Corporate sponsorships and donations	3,407	55,802	47,002	12,207
Privy Council—				
Canadian Centre for Management Development—Donations[2]		13,787		13,787
National Round Table on the Environment and Economy—Donations		7,500	7,500	
		21,287	*7,500*	*13,787*
Solicitor General—				
Royal Canadian Mounted Police—				
Royal Canadian Mounted Police Pipe Band (NCR)	100	21,002	19,530	1,572
Mounted Police Foundation	75,988	708	41,450	35,246
Sponsorship Agreement—Contributions	1,580,231	39,174	534,100	1,085,305
	1,656,319	*60,884*	*595,080*	*1,122,123*
Total donation and bequest accounts	57,172,990	56,952,797	60,908,135	53,217,652

TABLE 6.33

DEFERRED REVENUE—SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Endowment interest accounts—				
Canadian Heritage—				
Parks Canada Agency—				
Mackenzie King trust account (formerly Laurier House—Interest)	57,897	12,038	69,935	
Health—				
Endowments for health research	5,231	3,537	1,500	7,268
Industry—				
National Research Council of Canada—				
H.L.Holmes Fund		51,424		51,424
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	44,669	7,179		51,848
Total endowment interest accounts	107,797	74,178	71,435	110,540
Total deferred revenue specified purpose accounts	57,280,787	57,026,975	60,979,570	53,328,192

(1) These accounts were previously reported in Table 6.30.

(2) During the year, the account was transferred from Table 6.30.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

During the year, the account was closed.

Commodity Industry Development Fund—Province

This account was established to record contributions received from provincial governments equal to a maximum of one-half of the premium contributions made under the National Tripartite Stabilization Program for Beef in respect of sales in its final year of operation, net of their contributions under the Net Income Stabilization Account Bridge Program. This account earns interest at the rate established by the Minister of Finance. Funds in the account are to be used for programs, projects and activities which include, but are not exclusive to research, technology transfer, promotion and market development but may not be used for direct support to producers or processors.

During the year, the account was closed.

Shared-cost agreements—Research—Agriculture and Agri-Food

This account was established to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Endangered Species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

St-Lawrence Seaway Dredging

This account was established to record monies received for the maintenance dredging services tonnage fees. Monies so received are used to pay for the dredging of the St-Lawrence Ship Channel between Montreal and Cap Gribane.

Canadian Landmine Action Fund

This account was established to record monies received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Rideau Hall Donations

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Canadian Institutes of Health Research—Donations for Research

This account, continued in the accounts of Canada pursuant to section 29 of the *Canadian Institutes of Health Research Act*, records donations and contributions received from organizations and individuals for biomedical research.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record monies, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Ministers Awards

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record the liability to other organizations.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Corporate sponsorships and donations

This account was established by National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events consistent with the Department's mandate but not funded from its appropriations. The funds received will be used to defray the events' associated expenditures in accordance with Treasury Board policy.

Canadian Centre for Management Development—Donations

This account was established under the authority provided by section 5(h) of the *Canadian Centre for Management Development Act* in order to account for funds provided to the Canadian Centre for Management Development as a gift to further the objects of the Centre.

National Round Table on the Environment and Economy—Donations

This account was established to record payments, grants and donations received from third parties, and expenses associated with National Round Table on the Environment and Economy programs and activities.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenditures related to community policing, educational, promotional and public relations projects throughout Canada.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Mackenzie King trust account (formerly Laurier House—Interest)

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Obligations related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent to ownership of the asset to the lessee.

Table 6.34 presents obligations related to capital lease agreements by asset type.

TABLE 6.34

OBLIGATIONS RELATED TO CAPITAL LEASES

	April 1/2002	Receipts and other credits	Payments and other charges	March 31/2003
	$	$	$	$
Land	11,783,815		252,906	11,530,909
Buildings	1,078,634,051	30,643,438		1,109,277,489
Works and infrastructure	752,726,336		31,358,970	721,367,366
Machinery and equipment	15,582,105	6,736,214	937,629	21,380,690
Vehicles	760,389,409	63,000,200	23,625,179	799,764,430
Total	2,619,115,718	100,379,852	56,174,684	2,663,320,886

Capital Leases

Table 6.35 provides details of obligations under capital lease arrangements.

TABLE 6.35

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES(1)

(In thousands of dollars)

				Balances at March 31, 2003		
	Inception date	Lease term in years	Implicit interest rate (%)	Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Canada Customs and Revenue Agency—						
Amdahl Canada Ltd	Various	Various	1.68(2)	544	9	535
IBM Canada Ltd	Various	Various	4.43(2)	2,544	108	2,436
Storagetek Canada Inc.	Various	Various	7.34(2)	3,216	220	2,996
				6,304	*337*	*5,967*
Environment—						
National Wildlife Research Centre, Carleton University, Ottawa	May 1/2002	25	6.5(2)	48,000	22,460	25,540
Human Resources Development						
Canon Canada	May 4/2001	5	15(2)	565	90	475
Sprint Canada Inc	Jan 1/2002	5	6(2)	10,378	170	10,208
Leases less than $1,000,000		5	3(2)	11	1	10
				10,954	*261*	*10,693*
National Defence—						
Edmonton Armoury North	Dec 31/2000	20	5.62(2)	24,904	9,152	15,752
Edmonton Armoury South	May 1/99	20	6.09(2)	35,322	14,609	20,713
HMCS Windsor Submarine	Aug/2002	6	0.00(2)	57,857		57,857
HMCS Corner Brook	Feb /2003	6	0.00(2)	78,429		78,429
Longue Pointe Supply Depot	Nov 30/94	35	8.26(2)	97,969	58,354	39,615
Shawinigan Armoury	May 12/99	20	5.46(2)	8,993	3,021	5,972
Hitachi System Processsor (DES)	Nov/2000	3	5.41(2)	489	8	481
Milit-Air (NFTC)	Dec/99	20	5.78(2)	1,037,958	374,509	663,449
				1,341,921	*459,653*	*882,268*
Public Works and Government Services—						
Guy Favreau Building, Montreal	Jan 1/94	25	8.7(2)	154,469	78,904	75,565
C.D. Howe, 240 Sparks St, Ottawa	Sept 1/77	35	9.2(2)	57,442	19,089	38,353
L'Esplanade Laurier, Ottawa	Oct 1/2000	10	6.9(2)	56,091	15,255	40,836
Place du Centre, Gatineau	Feb 17/78	30	11.2(2)	20,282	5,692	14,590
Terrasses de la Chaudière, Gatineau	Jan 1/93	20	10.0(2)	211,032	92,773	118,259
Government of Canada Building, Cornwall	Dec 1/94	25	9.8(2)	16,514	8,385	8,129
Judy Lamarsh, Chatham (GOCB)	June 1/95	25	8.7(2)	8,042	3,873	4,169
Place Vincent Massey, Gatineau	Aug 1/2001	10	6.25(2)	18,358	4,055	14,303
Journal Towers, Ottawa	Sept 1/92	12	19.2(2)	22,322	3,495	18,827
Louis Saint-Laurent, Gatineau	Nov 1/96	15	6.4(2)	98,487	35,955	62,532
Library Square (Block 56), Vancouver	May 1/95	25	9.7(2)	113,893	58,279	55,614
OACI, Montreal	Nov 1/96	20	9.9(2)	174,988	85,875	89,113
Sir Wilfred Laurier, Ottawa	Mar 1/2001	10	17.0(2)	37,886	17,135	20,751
Archives St-Augustin de Desmaures, Montreal	Oct 1/99	15	14.6(2)	12,125	6,266	5,859
Cour fédérale, Montreal	Feb 9/94	20	23.56(2)	18,533	11,845	6,688
Bank of Canada, Ottawa	Sept 1/2002	10	6.0(2)	15,158	3,599	11,559
Boyd Warehouse, Complex No 2, Ottawa	Apr 1/2002	10	31.3(2)	3,920	2,616	1,304
Labelle, Ottawa	Apr 1/2002	10	5.56(2)	8,818	1,900	6,918
McArthur, Ottawa	Apr 1/2002	10	23.5(2)	4,056	2,430	1,626
Montcalm Phase II	Apr 1/2002	10	22.7(2)	8,340	4,794	3,546
Queensway Corporate Campus, Ottawa	Apr 1/2002	9	16.9(2)	7,333	3,326	4,007
Urbandale Building, Ottawa	June 1/2002	10	4.4(2)	4,846	864	3,982
Leases less than $1,000,000	Various	Various	17.9(2)	711	108	603
				1,073,646	*466,513*	*607,133*

TABLE 6.35

DETAILS OF OBLIGATIONS RELATED TO CAPITAL LEASES(1)—*Concluded*

(In thousands of dollars)

				Balances at March 31, 2003		
	Inception date	Lease term in years	Implicit interest rate (%)	Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Transport—						
Confederation Bridge	May 31/1997	35	6.16(2)	1,798,954	1,077,587	721,367
Other departments—						
Leases less than $1,000,000			8.63(2)	11,112	933	10,179
				4,290,891	2,027,744	2,263,147
Consolidated Crown corporations—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, 250 Front St. W.,Toronto	Oct 14/88	30	7.53(2)	809,451	442,425	367,026
Canadian Museum of Nature—						
National Heritage Building Aylmer, Quebec	Sept 30/96	35	9.88(2)	99,750	66,607	33,143
Other consolidated Crown corporations—						
Leases less than $1,000,000				5		5
				909,206	509,032	400,174
Total				5,200,097	2,536,776	2,663,321

(1) This table was previously reported in Section 10, Table 10.4 of this volume.

(2) Lessors'/Lessees' financing rate lease agreement is subject to change over term of lease.

Table 6.36 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.36

MATURITY OF OBLIGATIONS RELATED TO CAPITAL LEASES[1]

(in thousands of dollars)

	Payments due in						
	2004	2005	2006	2007	2008	2009 and subsequent years	Total
Canada Customs and Revenue Agency—							
Remaining payments	3,232	2,594	478				6,304
Imputed interest	236	97	4				337
	2,996	*2,497*	*474*				*5,967*
Environment Canada—							
Remaining payments	2,000	2,000	2,000	2,000	2,000	38,000	48,000
Imputed interest		122	237	344	445	21,312	22,460
	2,000	*1,878*	*1,763*	*1,656*	*1,555*	*16,688*	*25,540*
Human Resources Development—							
Remaining payments	1,736	1,572	1,539	6,107			10,954
Imputed interest	108	74	52	27			261
	1,628	*1,498*	*1,487*	*6,080*			*10,693*
National Defence—							
Remaining payments	101,605	101,116	101,116	97,261	85,688	855,135	1,341,921
Imputed interest	43,675	42,095	40,431	38,668	36,802	257,982	459,653
	57,930	*59,021*	*60,685*	*58,593*	*48,886*	*597,153*	*882,268*
Public Works and Government Services—							
Remaining payments	92,110	88,477	78,850	78,850	84,099	651,260	1,073,646
Imputed interest	57,838	53,441	50,120	47,226	43,832	214,056	466,513
	34,272	*35,036*	*28,730*	*31,624*	*40,267*	*437,204*	*607,133*
Transport—							
Remaining payments	51,147	50,246	51,005	51,776	52,558	1,542,222	1,798,954
Imputed interest	38,815	37,352	37,524	37,681	37,822	888,393	1,077,587
	12,332	*12,894*	*13,481*	*14,095*	*14,736*	*653,829*	*721,367*
Other departments—							
Leases less than $1,000,000—							
Remaining payments	1,194	858	703	569	486	7,302	11,112
Imputed interest	141	96	60	36	16	584	933
	1,053	*762*	*643*	*533*	*470*	*6,718*	*10,179*
	74,311	75,174	75,283	73,221	64,092	1,257,700	1,619,781
Consolidated Crown corporation—							
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	644,256	809,451
Imputed interest	27,363	26,940	26,485	25,996	25,470	310,171	442,425
	5,676	*6,099*	*6,554*	*7,043*	*7,569*	*334,085*	*367,026*
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	82,250	99,750
Imputed interest	3,281	3,259	3,233	3,205	3,180	50,449	66,607
	219	*241*	*267*	*295*	*320*	*31,801*	*33,143*
Other consolidated Crown corporations—							
Leases less than $1,000,000—							
Remaining payments	4	1					5
Imputed interest							
	4	*1*					*5*
Summary—							
Remaining payments	289,567	283,403	272,230	273,102	261,370	3,820,425	5,200,097
Imputed interest	171,457	163,476	158,146	153,183	147,567	1,742,947	2,536,776
Net obligations	118,110	119,927	114,084	119,919	113,803	2,077,478	2,663,321

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[1] This table was previously reported in Section 10, Table 10.5 of this volume.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Canada Pension Plan have been prepared by management of Human Resources Development Canada in accordance with the Canadian generally accepted accounting principles.

Management is responsible for the integrity and objectivity of the data in these financial statements, including the amounts which must, of necessity, be based on best estimates and judgements. The financial information presented throughout the *Annual Report* is consistent with the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Canada Pension Plan* and regulations, as well as the *Financial Administration Act* and regulations.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources Development Canada.

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services

MARYANTONETT FLUMIAN
Associate Deputy Minister

October 1st, 2003

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT CANADA

I have audited the statement of net assets of the Canada Pension Plan as at March 31, 2003 and the statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at March 31, 2003 and the changes in its net assets and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
October 1st, 2003

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF NET ASSETS
AS AT MARCH 31
(in millions of dollars)

	2003	2002 Restated (Note 4)
Assets		
Investments		
CPP Investment Fund—at cost (Note 5)		
Provincial and territorial bonds	23,204	24,890
Canada bonds	3,369	3,386
CPP Investment Board—at fair value (Note 6)	17,453	14,289
Cash		
Deposit with Receiver General for Canada	7,093	6,770
Receivables		
Contributions	1,631	1,378
Accrued interest	939	1,030
Régime des rentes du Québec	66	25
Beneficiaries (Note 7)	49	43
	53,804	51,811
Liabilities		
Accounts payable	74	47
Accrued pensions and benefits	55	51
CPP Investment Board's liabilities, net of its other assets	2	4
	131	102
Net assets	53,673	51,709
Net assets, represented by:		
Canada Pension Plan Investment Fund	26,573	28,276
Accumulated transfers to Canada Pension Plan Investment Board	21,690	14,372
Accumulated net loss from Investment Board's operations	(4,239)	(87)
Canada Pension Plan Account (Note 8)	7,093	6,770
CPP receivables, net of liabilities	2,556	2,378
Net assets	53,673	51,709

The accompanying notes are an integral part of these financial statements.

Approved by Human Resources Development Canada:

JANET MILNE
Assistant Deputy Minister
Financial and Administrative Services

MARYANTONETT FLUMIAN
Associate Deputy Minister

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

	2003	2002
		Restated (Note 4)
Net assets, beginning of year	51,709	46,014
Increase in assets		
Contributions (Note 9)	25,203	22,991
Investment income/(loss) (Note 10)	(1,242)	3,565
	23,961	26,556
Decrease in assets		
Pensions and benefits		
Retirement	15,071	14,270
Survivors	3,071	2,933
Disability	2,779	2,641
Disabled contributor's child	251	242
Death	234	227
Orphan	210	205
Net overpayments	(41)	(28)
	21,575	20,490
Administration costs (Note 11)	422	371
	21,997	20,861
Increase in net assets	1,964	5,695
Net assets, end of year	53,673	51,709

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

CANADA PENSION PLAN

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2003	2002
Cash flow provided by operating activities		
Cash receipts:		
Contributions	24,950	23,354
Interest from CPP Investment Fund	2,839	3,166
Interest on deposit with Receiver General for Canada	163	202
Recoveries from Régime des Rentes du Québec	192	214
Recoveries from beneficiaries	37	32
	28,181	26,968
Cash Payments:		
Pensions and benefits	(21,613)	(20,516)
Repayments to Régime des Rentes du Québec	(235)	(217)
Administration costs	(395)	(375)
	(22,243)	(21,108)
	5,938	5,860
Cash flow from (Used in) investing activities		
Transfers to CPP Investment Board	(7,318)	(6,826)
Disposals of bonds - CPP Investment Fund	2,383	2,369
Reinvestments in bonds - CPP Investment Fund	(680)	(1,053)
	(5,615)	(5,510)
Net increase of the deposit with Receiver General for Canada	323	350
Deposit with Receiver General for Canada, beginning of year	6,770	6,420
Deposit with Receiver General for Canada, end of year	7,093	6,770

The accompanying notes are an integral part of these financial statements.

Canada Pension Plan—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

1. Description of the Canada Pension Plan

(a) Description of the CPP

The Canada Pension Plan (CPP) is a federal/provincial plan established by an act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime des rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Minister of Human Resources Development Canada is responsible for the administration of the *Canada Pension Plan* (the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy.

The financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 8). The CPP Investment Fund (Note 5) holds the bond portfolio of the Plan, and the Plan's investments in capital markets are managed by the CPP Investment Board (Note 6). The financial transactions affecting the Account and the Investment Fund are governed by the *CPP Act* and regulations. The Investment Board's transactions are governed by the *Canada Pension Plan Investment Board Act* and the accompanying regulations.

As stated in the *CPP Act*, changes to this Act require the approval of at least two-thirds of the provinces having, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

CPP is financed by contributions and investment returns.

Employers and employees pay contributions equally to CPP. Self-employed workers pay the full amount.

CPP was designed initially to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, CPP is now intended to be funded on a "steady-state" basis - that is, combined contributions increased to 9.9 percent of pensionable earnings by 2003 and are then expected to level off.

From 1966 to 1986, the combined employer-employee contribution rate remained at 3.6 percent of pensionable earnings. In 1987, it was raised to 3.8 percent and increased yearly by 0.2 percent to reach 5.6 percent in 1996. In the years 1997 to 2002, the combined contribution rate was increased annually to reach 9.9 percent in 2003. The maximum combined contribution for 2003 was $3,604 (2002 - $3,346).

The *CPP Act* provides that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The *Eighteenth Actuarial Report of the Chief Actuary of the Office of the Superintendent of Financial Institutions* done as at December 31, 2000 was presented to the Minister of Finance in December 2001, then tabled in the House of Commons on December 10, 2001. Based on this report, federal and provincial ministers of Finance concluded at the end of the 2002 Triennial Review process that the CPP is financially sound and that the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population. A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the 18th CPP actuarial report. These assumptions reflect best estimates of future economic and demographic events. The next actuarial report as at December 31, 2003 is expected to be completed by December 2004.

(c) Net assets of the Plan

The net assets of the Plan are composed of the deposit with the Receiver General for Canada, short term investments and long term investments in bonds held in the CPP Investment Fund and investments managed by the CPP Investment Board. The net assets represent funds accumulated for the payment of pensions, benefits and administration costs. This amount does not cover the actuarial present value of accrued pensions and benefits. As at March 31, 2003, the net assets of the Plan are of $53.7 billion (2002 - $51.7 billion). This amount represents approximately 2.5 times the total of pensions and benefits for the year 2002-2003.

(d) Pensions and benefits

Retirement pensions—A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2003 is $801.25 (2002 - $788.75).

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

Disability benefits—A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2003 is $971.26 (2002 - $956.05).

Survivor's benefits—A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2003 is $480.75 (2002 - $473.25).

Disabled contributor's child and orphan benefits—According to the provisions of the Act, each child of a contributor who is receiving disability benefits or who died is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2003 is $186.71 (2002 - $183.77).

Death benefits—According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts either to 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2003 is $2,500 (2002 - $2,500).

Pensions and benefits indexation—As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2003 is 1.6 percent (2002 - 3.0 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements present the financial position, the changes in net assets and the cash flows of the Canada Pension Plan. They include the financial position of the CPP Investment Board and the results of its operations. These financial statements are prepared in accordance with Canadian generally accepted accounting principles and conform to the disclosure and accounting requirements of the *CPP Act*.

The financial statements do not provide information on the actuarial estimates required to meet future obligations of the CPP since the CPP Act does not require that the pensions and benefits be pre-funded.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments

Bonds are shown at cost, which is equal to the face value of the bonds at the time of purchase. This accounting policy has been selected based on the non-marketable, non-transferable nature of the bonds and on consideration of the likelihood of redemption of the provincial and territorial bonds in the foreseeable future. The bonds issued by the provincial and territorial governments are redeemable prior to maturity at market value equivalent at the option of these governments. In the event that the federal Minister of Finance considers the redemption necessary to pay pensions, benefits and administration costs, the bonds would then be redeemed at face value.

CPP Investment Board's investments are stated at fair value. Fair value is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. Quoted market prices for publicly traded equities and unit values for pooled funds are used to represent fair value for the investments. Unit values reflect the quoted market prices of the underlying securities.

In the case of private equity investments, where quoted market prices are not available, fair value is determined annually, commencing after the first year of ownership, based on carrying values and other relevant information reported by external managers of the limited partnerships in which the investments are made. These carrying values are determined by the external managers using accepted industry valuation methods.

The fair value of private market investments in income producing properties is determined annually, commencing after the first year of ownership, using accepted industry valuation methods, such as discounted cash flows and comparable purchase and sales transactions.

Fair value for the over-the-counter derivatives such as swaps is determined based on discounted cash flows and market prices for underlying assets with similar characteristics.

Money market securities are recorded at cost which, together with accrued interest income, approximates fair value.

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

(c) Contributions to the Plan include CPP contributions for pensionable income earned and collected by the Canada Customs and Revenue Agency (CCRA) for the year and receivable at year-end. Contributions collected by the CCRA are measured from amounts assessed by the CCRA and from estimates of amounts not assessed based on cash received and are subject to review and adjustments. Adjustments, if any, are recorded as contribution revenue in the year they are known.

(d) Investment income recognition

Interest income is recorded in the year in which it is earned.

CPP Investment Board's net income from operations represents the Investment Board's investment income, less investment and administrative expenses. Investment income is recorded on the accrual basis and includes realized gains and losses on disposal or transfer of investments, unrealized gains and losses on investments held at the end of the year, dividend income (recognized on ex-dividend date), interest income, distributions from mutual and pooled funds, and net operating income from private market real estate investments.

Realized gains and losses on investments sold during the year represent the difference between sale proceeds and cost, less related costs of disposition. Unrealized gains and losses represent the change year-over-year in the difference between fair value and cost of investments.

(e) Translation of foreign currencies

Transactions in foreign currencies are recorded at the rates of exchange prevailing on the transaction date. Investments denominated in foreign currencies and held at the year end are translated at exchange rates in effect at the year end date. The resulting realized and unrealized gains and losses are included in investment income.

(f) Pensions and benefits are recorded when payable.

(g) Net overpayments are composed of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(h) Administration costs are recorded in the year to which they relate.

(i) Measurement uncertainty

The preparation of financial statements in accordance with the Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses for the year. Actual results could differ from these estimates. The most significant estimates are related to contributions, administration costs, allowance for doubtful accounts and the fair value of the bonds held by the CPP Investment Fund.

3. Change in basis of accounting

During the year, the CPP adopted the Canadian generally accepted accounting principles as the basis of presentation of its financial statements. This change resulted in the addition of a statement of cash flow to the existing set of financial statements.

4. Change in accounting policy

During the year, the methodology used to measure contributions was changed to conform with the new assessment-based methodology developed by the Government of Canada for determining tax revenues, CPP contributions and Employment Insurance premiums. The new methodology is further described in Note 9.

Prior to 2002-2003, contributions were measured using an economic/statistical methodology developed by the Department of Finance including many factors such as the growth in the number of contributors and the average pensionable earnings.

This change in accounting policy has been applied retroactively and the 2001-2002 financial statements have been restated accordingly. The effect of the change for contributions on the current year and previous year's results is presented below:

	Increase (Decrease)	
Year ended and as at March 31	2003	2002
	(in millions of dollars)	
Statement of changes in net assets		
Contributions	160	(542)
Net assets	160	(542)
Net assets, beginning of year	(216)	326
Net assets, end of year	(56)	(216)
Statement of net assets		
Contribution receivables	(56)	(216)

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

5. Investments held by the CPP Investment Fund

The Canada Pension Plan Investment Fund was established in the accounts of Canada by the *CPP Act* to record the Plan's investments in bonds of the provinces, territories and Canada. The CPP Investment Fund's bond portfolio is administered by the federal Department of Finance.

Until the end of 1997, the investments in provincial, territorial and federal government bonds were made with the cash on hand in excess of the Plan's forecast three-month operating requirement. These bonds were not marketable and had a 20-year term (or less) as fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions. The interest rate on the bonds was determined by the Minister of Finance based on the average yield to maturity of all outstanding Government of Canada obligations with terms of 20 years or more. When these bonds matured, funds not required for payment of pensions and benefits were re-invested in new bonds.

Beginning in 1998, a maturing provincial or territorial bond may be re-invested in a new bond only once for a term of 20 years, if both the issuer asks to do so and the operating balance is sufficient to pay current pensions and benefits. Excess funds not re-invested are transferred to the CPP Investment Board.

The re-invested bonds remain not marketable and bear interest at a rate fixed by the Minister of Finance. The interest rate is substantially the same rate that the province would pay if it were to borrow the same amount for the same term through the issuance of a bond on the public capital markets. Interest earned on the investments is paid semi-annually to the CPP Account.

During the year, all disposals of bonds were made, at maturity date, at face value. The bonds are redeemable in whole or in part before maturity. Since January 31, 2001, the provinces and territories are permitted to redeem their bonds held by the CPP Investment Fund prior to their maturity at a value equivalent to market value. The bonds can also be redeemed at the option of the federal Minister of Finance where he considers the redemption necessary to pay pensions, benefits and administration costs. The bonds are then redeemed at face value. No bonds were redeemed by the provinces and the territories prior to maturity during the year ended March 31, 2003.

At March 31, 2003, the balance in the Investment Fund was $26.6 billion at cost (2002 - $28.3 billion). The estimated fair value of the balance in the Investment Fund, including accrued interest, is $32.6 billion (2002 - $34.3 billion). This estimate is calculated by discounting the bonds' contractual cash flows at rates currently available at year-end for similar investments.

The following schedule provides information on the disposals, re-investments and balance of the Investment Fund.

BONDS, AT COST
(in millions of dollars)

	March 31, 2002	Disposals	Re-investments	March 31, 2003
Newfoundland and Labrador	633	52	52	633
Prince Edward Island	140	11	11	140
Nova Scotia	1,173	94		1,079
New Brunswick	834	73	73	834
Quebec	96	5	5	96
Ontario	11,944	1,236	38	10,746
Manitoba	1,260	132		1,128
Saskatchewan	1,219	110	42	1,151
Alberta	3,560	275	100	3,385
British Columbia	4,027	378	359	4,008
Yukon Territory	4			4
	24,890	2,366	680	23,204
Canada	3,386	17		3,369
	28,276	2,383	680	26,573

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

The following schedule presents the bonds by maturity dates and the weighted-average annual rate of return on bonds currently held.

	2003		2002	
	(in millions of dollars)			
	Investments at cost	Average yield	Investments at cost	Average yield
Investments maturing				
Within 1 year	2,499	11.77%	2,383	14.80%
1 to 5 years	9,700	10.99%	10,020	11.46%
Over 5 years	14,374	8.90%	15,873	9.13%
Total—Investments	26,573		28,276	
Weighted-average yield on investments		9.93%		10.43%

6. Investments held by the CPP Investment Board

The Canada Pension Plan Investment Board (CPPIB) was established by an act of Parliament in 1997. The *Canada Pension Plan Investment Board Act* came into force on April 1, 1998. The purpose of the Board is to invest the funds transferred by the CPP in a diversified portfolio of investments. The Board is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces and provides regular reports of its activities and the results achieved.

The following schedule provides information on the Board's investments as at March 31.

	2003	2002
	(in millions of dollars)	
Canadian equities, at fair value		
Public markets	11,051	9,825
Private markets	261	144
	11,312	9,969
Non-Canadian equities, at fair value		
Public markets	4,245	3,832
Private markets	1,265	316
	5,510	4,148
Total equities (Cost 2003 - $20,336; 2002 - $14,546)	16,822	14,117
Real return assets		
Public markets real estate	219	145
Private markets real estate	246	
Total real return assets (Cost 2003 - $645; 2002 - $145)	465	145
Money market securities (Cost 2003 - $575; 2002 - $27)	575	27
Investment receivables (Cost 2003 - $41; 2002 - nil)	41	
Investment liabilities (Cost 2003 - $452; 2002 - nil)	(450)	
Total net investments	17,453	14,289

Canada Pension Plan —*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

The CPP Investment Board has established investment policies which set out the manner in which assets shall be invested. In determining the asset mix, the CPPIB takes into consideration certain assets of the CPP which are held outside the CPP Investment Board.

In accordance with its Investment Policy, at least 70 percent of the book value of the CPP Investment Board's portfolio is allocated to Canadian investments and the remainder to non-Canadian investments.

The CPPIB's investments are mainly allocated to equities. During the current year, the CPP Investment Board sold units held in index pooled and mutual funds and purchased the individual securities underlying the funds. The CPP Investment Board also obtains exposure to real estate through investments in publicly traded securities and privately held real estate. Private real estate investments are held by a subsidiary and are managed on behalf of the CPP Investment Board by external advisors and managers through co-ownership arrangements.

The CPPIB limits credit risk by dealing with counterparts that have a minimum credit rating of A or R-1 (short term) as determined by a recognized credit rating agency, where available, or as determined through an internal credit rating process. Credit exposure is limited to maximum amounts approved by the Board of Directors.

The CPP Investment Board is exposed to currency risk through holdings of non-Canadian investments and investment receivables. Investments are not hedged against changes in foreign exchange rates.

The CPP Investment Board is exempt from Part I tax under paragraph 149(1)(d) of the *Income Tax Act (Canada)* on the basis that all of the shares of the CPP Investment Board are owned by Her Majesty in right of Canada. The CPP Investment Board's subsidiaries are exempt from Part I tax under paragraph 149(1)(d.2) of the *Income Tax Act (Canada)* on the basis that all of the shares of the subsidiaries are owned by a corporation whose shares are owned by Her Majesty in right of Canada.

The CPP Investment Board's audited financial statements for the year ended March 31, 2003 are publicly available and provide details concerning the Board's investment policy, its investments and portfolio return.

7. Receivables from beneficiaries

	2003	2002
	(in millions of dollars)	
Balance of pensions and benefits overpayments	77	73
Allowance for doubtful accounts	(28)	(30)
	49	43

Human Resources Development Canada has procedures to detect overpayments. During the year, overpayments totalling $45 million (2002 - $38 million) were established and remissions of debts totalling $4 million (2002 - $10 million) were granted. A further $37 million was recovered (2002- $32 million).

8. Canada Pension Plan Account

The CPP Account was established in the accounts of Canada by the *CPP Act*, to record the contributions, interest, pensions, benefits and administration costs of the Plan. It also records the amounts transferred to or received from the CPP Investment Fund and the CPP Investment Board.

The balance of the CPP Account includes the Deposit with Receiver General for Canada and short-term investments, if any. As at March 31, the Deposit with Receiver General for Canada amounts to $7,093 million (2002 - $6,770 million).

9. Contributions

As indicated in Note 4, contributions for the year are measured by Canada Customs and Revenue Agency (CCRA). Contributions are measured based on amounts assessed and reassessed by CCRA at the time of preparation of its financial statements and an estimate of contributions for the period that were not yet assessed or reassessed at that time based on cash amounts received.

Actual results may differ from these estimates. Actual contribution amounts for calendar years 2002 and 2003 will only be known once the CCRA has processed all employers' and self-employed workers' declarations of contributions for these years. An adjustment for the variation between actual and estimated contributions will be recorded in the fiscal year in which the adjustment is known.

Canada Pension Plan —*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Concluded*

10. Investment income/(loss)

	2003	2002
	(in millions of dollars)	
Interest on bonds held by the CPP Investment Fund	2,741	3,071
Interest on deposit with Receiver General for Canada at a weighted-average annual rate of 2.64 percent (2002 - 3.09 percent)	169	189
Investment Board net income/(loss) from operations:		
Net unrealized gains/(losses)	(3,264)	459
Fund distributions of capital gains and dividends	361	213
Net realized losses	(1,533)	(378)
Dividend income	288	12
Other investment income	9	10
Investment and administrative expenses	(13)	(11)
	(4,152)	305
	(1,242)	3,565

11. Administration costs

	2003	2002
	(in millions of dollars)	
Pension and benefit delivery, accommodation and corporate services (Human Resources Development Canada)	328	279
Collection of contributions (Canada Customs and Revenue Agency)	80	78
Cheque issue and computer services (Public Works and Government Services Canada)	13	13
Actuarial services (Office of the Superintendent of Financial Institutions)	1	1
	422	371

Administration costs of the CPP represent the cost of services received from a number of federal government departments and an agency. Those costs are based on estimated allocations of costs and are charged to the CPP in accordance with memoranda of understanding.

12. Contingencies

At March 31, 2003, there were 5,140 (8,185 in 2002) appeals relating to the payment of CPP pensions and benefits. Claims for these appeals could reach a maximum estimated amount of $22 million ($35 million in 2002). Any award made in favour of beneficiaries will be accounted for as an expenditure of the period in which the amount becomes payable.

13. Legislative amendment

Legislation to amend the *Canada Pension Plan* and the *Canada Pension Plan Investment Board Act* was passed by Parliament on April 3, 2003, and is now subject to provincial approval. The provisions of the amending legislation contemplate a transfer of the CPP assets currently managed by the federal government to the CPP Investment Board. These assets consist of the bonds held by the CPP Investment Fund and the Deposit with Receiver General for Canada. If the legislative change is approved by the provinces, these assets will be transferred over a period of three years.

14. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the management of Human Resources Development Canada in accordance with Canadian generally accepted accounting principles. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

Management of Human Resources Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

Management of Human Resources Development Canada is responsible for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Department.

The independent auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the Account and for issuing her report thereon.

MARYANTONETT FLUMIAN
Deputy Minister

BERNARD ST MARTIN
For the Assistant Deputy Minister
Financial and Administrative Services

June 18, 2003

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2003 and their change in the Account's statement of operations for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the Government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Michel Bédard
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources Development Canada

Hull, Canada
June 18, 2003

Government Annuities Account—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2003 and the statements of operations and actuarial liabilities and cash flows for the year then ended. These financial statements are the responsibility of the management of Human Resources Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations.

John O'Brien, CA
Principal
for the Auditor General of Canada

Halifax, Canada
June 18, 2003

BALANCE SHEET AS AT MARCH 31, 2003

(in thousands of dollars)

ASSETS	2003	2002	LIABILITIES	2003	2002
Deposit with Receiver General for Canada (Note 3)	410,167	442,682	Actuarial surplus due to Canada	3,309	4,524
Accrued interest due from Canada	30,612	33,092	Actuarial liabilities (Note 4)	437,570	471,351
Accounts receivable	100	101			
	440,879	475,875		440,879	475,875

Contingency (Note 7)

See accompanying notes to the financial statements.

Approved by the Department:

MARYANTONETT FLUMIAN
Deputy Minister

BERNARD ST MARTIN
For the Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2003
(in thousands of dollars)

	2003	2002
Payments and other charges		
Annuity payments	60,752	64,294
Premium refunds	305	326
Unclaimed annuities	246	575
	61,303	65,195
Income		
Interest from Canada	30,612	33,092
Premiums (Note 3)	54	74
Other	165	120
	30,831	33,286
Excess of payments and other charges over income for the year	30,472	31,909
Actuarial liabilities, balance at beginning of the year	471,351	507,784
	440,879	475,875
Actuarial surplus due to Canada	3,309	4,524
Actuarial liabilities, balance at end of the year (Note 4)	437,570	471,351
Actuarial liabilities are comprised of:		
Deferred annuities, present value	29,266	35,697
Matured annuities, present value	408,304	435,654
	437,570	471,351

See accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2003
(in thousands of dollars)

	2003	2002
Cash flows from (used in) operations:		
Payments to annuitants	(61,057)	(64,620)
Unclaimed annuities paid to Consolidated Revenue Fund	(246)	(575)
Interest received	33,092	35,616
Premiums received from annuitants	54	74
Other income	166	216
	(27,991)	(29,289)
Actuarial surplus remitted to Consolidated Revenue Fund	(4,524)	(5,646)
Decrease in Deposit with Receiver General for Canada	(32,515)	(34,935)
Deposit with Receiver General for Canada, balance at beginning of the year	442,682	477,617
Deposit with Receiver General for Canada, balance at end of the year	410,167	442,682

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act* (the "*Act*"), as modified by the *Government Annuities Improvement Act* (the "*Improvement Act*").

The purpose of the *Act* was to assist individuals and groups of Canadians to provide for their later years by purchasing Government Annuities. In 1975, the *Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until the maturity date, at which time payments to annuitants begin.

The Account is administered by the management of Human Resources Development Canada and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

The financial statements of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are:

(a) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(b) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(c) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

(d) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2003—*Concluded*

(e) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, income and the disclosure of contingent liabilities at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

3. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*.

4. Actuarial liabilities

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using a seven percent annual interest. Future payments are to be estimated by using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

5. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

(a) The actuary, being in this case the Chief Actuary employed by Human Resources Development Canada, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities program. The Chief Actuary also ensures that the method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and the regulations pertaining thereto.

(b) The auditor expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The auditor also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and the regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

6. Related party transactions

The Account does not record the value of administrative services it receives without charge from Human Resources Development Canada and other government entities. For the year ended March 31, 2003, the estimated cost of the administrative services received from Human Resources Development Canada amounted to $2.7 million (2002—$2.6 million).

7. Contingency

A lawsuit has been filed against Her Majesty the Queen claiming breach of the government's responsibility to properly administer the transfer of excess payments within the Account. The amount of the claim is $8.2 million. In management's opinion, the outcome of this action cannot be determined at this time and no provision has been made in the financial statements.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Fund's net assets available for benefits and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

Approved by:

GIULIANO ZACCARDELLI
Commissioner

PAUL GAUVIN
Deputy Commissioner
Corporate Management and Comptrollership

September 30, 2003

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2003 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Fund as at March 31, 2003 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 30, 2003

Royal Canadian Mounted Police (Dependants) Pension Fund—*Continued*

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT MARCH 31, 2003

	2003	2002
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	30,919,035	31,370,192

See accompanying notes to the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 2003

	2003	2002
	$	$
Net assets available for benefits, beginning of year	31,370,192	30,960,532
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	2,480,853	2,638,350
Contributions from participants	10,400	10,952
Total increase in net assets	2,491,253	2,649,302
Decrease in net assets:		
Benefit payments to widows and children	(2,942,410)	(2,239,642)
(Decrease) increase in net assets	(451,157)	409,660
Net assets available for benefits, end of year	30,919,035	31,370,192

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2003

1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, such amount as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2003—*Continued*

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i) Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

Due from the Consolidated Revenue Fund is considered a cash equivalent, and accordingly its carrying value approximates fair value.

(b) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- financial management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and,
- cheque issue from Public Works and Government Services Canada.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2001 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $4,818,000. A portion of this surplus was distributed by annual increases in the basic pension amount of 27 percent effective April 1, 2002, an additional 28 percent effective April 1, 2003, and an additional 28 percent effective April 1, 2004 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount was 962 percent effective April 1, 2002, 990 percent effective April 1, 2003 and 1,018 percent effective April 1, 2004.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2003—*Concluded*

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases (roughly matching the rate of inflation) in the pension benefits. The average ages of the members and widows were estimated to be 79 and 80 years respectively as at March 31, 2001. The expected average remaining lifetime of the widows was about 8 years. The remaining lifetime of the Fund itself was estimated at 39 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows. The current Fund yield of 8.30 percent per annum (8.84 percent in 2002) is consistent with the estimated yield (8.52 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.65 percent per annum by the year 2018 and to rise to 6.09 percent by 2035. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed at March 31, 2003. The actuarial present value of accrued pension benefits as at March 31, 2003 (net of a $57,000 deduction ($61,000 in 2002) representing the present value of participants' future instalment payments) and the principal components of change in the actuarial present value during the year were estimated as follows:

	2003	2002
	$	$
Actuarial present value of accrued pension benefits, beginning of year	27,836,000	26,045,000
Net interest accrued on benefits	2,249,000	2,351,000
Net adjustment arising from experience gains and losses and from valuation changes	332,000	32,000
Amendments to the Fund including benefits increases		1,637,000
Contributions from participants (instalment payments)	10,000	11,000
Benefit payments	(2,942,000)	(2,240,000)
Actuarial present value of accrued pension benefits, end of year	27,485,000	27,836,000

SECTION 7

2002-2003

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

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Cash in bank 7.3
Cash in transit 7.4
Outstanding cheques and warrants 7.5
Tax receivables 7.6
Other accounts receivable 7.7

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category. Chart 7A compares cash and accounts receivable for the last ten fiscal years.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 7.1

CASH AND ACCOUNTS RECEIVABLE

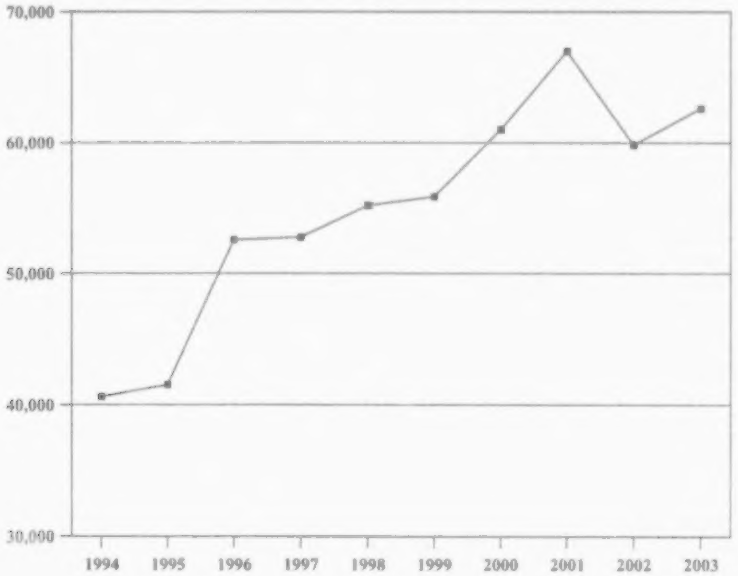
	April 1/2002[1]	March 31/2003
	$	$
Cash in bank, Table 7.2	12,025,701,759	14,821,131,784
Cash in transit, Table 7.5	5,173,873,863	6,610,169,069
	17,199,575,622	*21,431,300,853*
Less: outstanding cheques and warrants, Table 7.6	5,839,467,652	4,945,109,360
Total cash	11,360,107,970	16,486,191,493
Tax receivables, Table 7.7	45,604,904,797	43,597,037,466
Other accounts receivable, Table 7.9	2,867,675,989	2,542,741,669
Total receivable	48,472,580,787	46,139,779,135
Total	59,832,688,757	62,625,970,628

[1] Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.

CHART 7A

CASH AND ACCOUNTS RECEIVABLE AT MARCH 31

(in millions of dollars)



Cash in Bank

This account records public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

Table 7.2 presents a summary of the balances in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian francs, French francs, German marks and Euros.

TABLE 7.2

CASH IN BANK

	April 1/2002	March 31/2003
	$	$
Receiver General—		
Current deposits—		
Canadian currency, Table 7.3	11,949,502,823	14,699,874,336
Foreign currencies, Table 7.4	47,364,911	49,889,107
Special deposits	28,834,025	71,368,341
Total	12,025,701,759	14,821,131,784

Receiver General current deposits

The monthly comparative balances of Canadian and foreign currency deposits are presented in the following tables:

TABLE 7.3

CANADIAN CURRENCY DEPOSITS

(in millions of dollars)

At end of month of	Year ended March 31	
	2002	2003
April	12,965	5,661
May	16,530	12,856
June	3,708	4,979
July	3,499	2,955
August	9,097	7,927
September	3,595	3,924
October	5,261	3,189
November	13,600	12,236
December	4,992	5,834
January	4,442	4,822
February	9,974	5,939
March	11,950	14,700

TABLE 7.4

FOREIGN CURRENCY DEPOSITS (translated into Canadian dollars)

(in millions of dollars)

At end of month of	Year ended March 31	
	2002	2003
April	36	32
May	20	42
June	52	25
July	44	22
August	41	27
September	37	35
October	23	28
November	24	24
December	27	24
January	25	20
February	36	53
March	47	50

Receiver General special deposits

These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST Refund payments issued by the "ministère du Revenu du Québec" on behalf of the government.

Cash in Transit

Table 7.5 presents a summary of the balances for cash in transit. This category of accounts records amounts which are reported in the financial statements, but which were not deposited in the Consolidated Revenue Fund or other bank accounts until after March 31.

TABLE 7.5

CASH IN TRANSIT

	April 1/2002	March 31/2003
	$	$
Cash in hands of collectors and in transit(1)	4,764,345,863	6,053,408,069
Other cash—Consolidated Crown corporations(2)	409,528,000	556,761,000
Total	5,173,873,863	6,610,169,069

(1) Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.
(2) Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 7.6 presents a summary of the balances for outstanding cheques and warrants.

TABLE 7.6

OUTSTANDING CHEQUES AND WARRANTS

	April 1/2002	March 31/2003
	$	$
Outstanding cheques[1]	5,836,797,510	4,941,948,992
Imprest account cheques	2,670,142	3,160,368
Total	5,839,467,652	4,945,109,360

[1] Includes Employment insurance warrants.

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of $41,392,349 ($30,348,010 in 2002) was transferred to non-tax revenues.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account. During the year, an amount of nil ($1,954 in 2002) was transferred to non-tax revenues.

Tax Receivables

Tax receivables include amounts assessed by Canada Customs and Revenue Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Tax receivables include taxes and premiums collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

Table 7.7 presents tax receivables by tax stream. Amounts receivable that are written off or forgiven are included in Section 3 of Volume II Part II (Debts, obligations and claims written off or forgiven).

TABLE 7.7

TAX RECEIVABLES AS AT MARCH 31

(in thousands of dollars)

	2003			2002
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Net tax receivables
Tax receivables—				
Income tax receivables—				
Individuals	24,280,265	3,311,053	20,969,212	21,211,347
Employers	10,203,348	644,610	9,558,738	9,760,573
Corporations	5,243,102	1,073,723	4,169,379	5,005,077
Non-residents	824,562	332,673	491,889	395,028
Goods and services tax receivable	9,570,803	1,734,102	7,836,701	8,725,109
Customs duties receivable	126,104	37,738	88,366	82,359
Excise taxes and duties receivable	523,015	40,263	482,752	425,412
Total	50,771,199	7,174,162	43,597,037	45,604,905

Table 7.8 presents the aging for gross tax receivables for the period over which claims at March 31, 2003 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

TABLE 7.8

AGING OF TAX RECEIVABLES

(in thousands of dollars)

	Year ended March 31	
	2003	2002
Tax receivables		
Less than one year	42,029,114	44,556,892
1-2	2,900,254	2,322,866
2-3	1,552,432	1,332,839
3-4	1,138,577	884,374
4-5	785,968	559,018
Over 5 years	2,364,853	2,313,567
Total	50,771,199	51,969,555

Other accounts receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2003.

Amounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Debts, obligations and claims written off or forgiven).

Table 7.9 presents a summary of the balances for other receivables.

TABLE 7.9

OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2003			2002
	Gross receivables	Allowance for doubtful accounts	Net receivables	Net receivables[1]
	$	$	$	$
Other receivables	3,289,789,825	1,042,955,156	2,246,834,669	2,553,547,989
Accounts receivable of consolidated Crown corporations[2]	295,907,000		295,907,000	314,128,000
Total	3,585,696,825	1,042,955,156	2,542,741,669	2,867,675,989

[1] Certain comparative figures have been restated. Details can be found in note 2 in Section 2 of this volume.
[2] Additional information on the consolidated Crown corporations is provided in Section 4 of this volume.

Other receivables

This account records accrued financial claims owed to the Government and arising from other revenues.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Table 7.10 presents the aging of other accounts receivables (net of allowance for doubtful accounts) for the period over which claims at March 31, 2003 have been outstanding.

TABLE 7.10

AGING OF OTHER ACCOUNTS RECEIVABLE

	Year ended March 31	
	2003	2002
	$	$
Outstanding days		
0-30	808,566,941	428,003,555
31-60	36,428,696	40,412,020
61-90	28,540,912	25,419,570
91-365	674,199,719	1,374,590,615
Over 365	699,098,401	685,122,229
Total	2,246,834,669	2,553,547,989
Amounts receivable of consolidated Crown corporations	295,907,000	314,128,000
Total	2,542,741,669	2,867,675,989

SECTION 8

2002-2003

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

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International Monetary Fund—Notes payable 8.3
Special drawing rights allocations 8.3
Supplementary statement—
  Exchange Fund Account 8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange revenues on the Statement of Operations.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $21,141 million as at March 31, 2003 ($27,032 million as at March 31, 2002); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables. Chart 8A compares the net foreign exchange accounts for the last ten fiscal years.

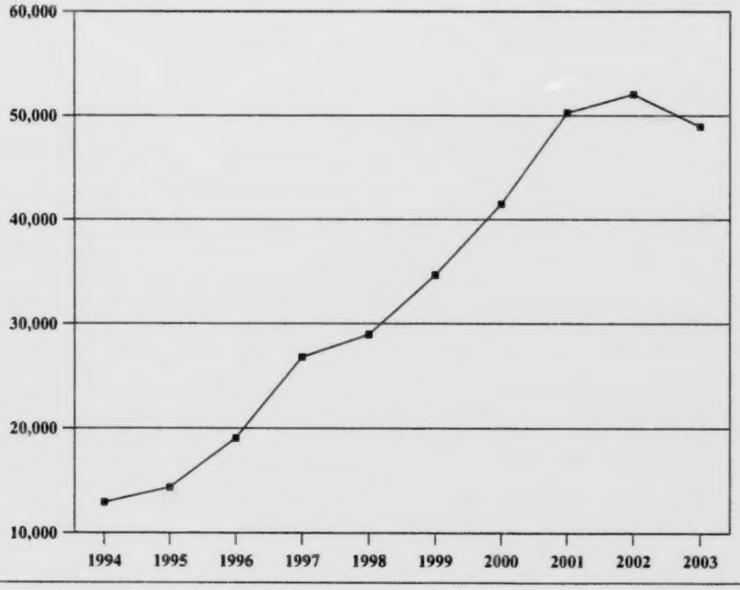
TABLE 8.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
International reserves held in the Exchange Fund Account, Table 8.2	48,666,514,742	27,602,031,175	31,419,685,801	44,848,860,116
International Monetary Fund—Subscriptions	12,821,147,922	121,114,167		12,942,262,089
	61,487,662,664	*27,723,145,342*	*31,419,685,801*	*57,791,122,205*
Less:				
International Monetary Fund—Notes payable	7,893,216,466	1,625,000,000	1,001,872,283	7,270,088,749
Special drawing rights allocations	1,548,979,147		22,420,174	1,571,399,321
	9,442,195,613	*1,625,000,000*	*1,024,292,457*	*8,841,488,070*
Total	52,045,467,051	29,348,145,342	32,443,978,258	48,949,634,135

CHART 8A

FOREIGN EXCHANGE ACCOUNTS AT MARCH 31
(in millions of dollars)



International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this *Act*, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 2002, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2003. Gold held by the Account is valued at 35 SDRs per fine ounce ($70.58 Cdn as at March 31, 2003 and $69.57 Cdn as at March 31, 2002).

In 2002-2003, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $26,339 million, a net valuation adjustment of $308 million and an adjustment of $955 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $31,420 million.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2003	March 31/2002
US dollar cash on deposits	146	164
US dollar short-term deposits	4,112	4,150
US dollar investments	18,988	24,672
Euro short-term deposits	481	159
Euro investments	18,651	17,114
Japanese yen short-term deposits	102	144
Japanese yen investments	1,247	1,205
Special drawing rights	1,085	990
Gold	36	68
Canadian cash on deposits	1	1
Total	44,849	48,667
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2003, $19,529 million US; 2002, $22,892 million US)	28,665	36,495
Euro	18,460	16,886
Japanese yen	1,344	1,298
Special drawing rights (2003, SDR 610 million; 2002, SDR 610 million)	(1,230)	(1,213)
Canadian dollars	(3,345)	(5,251)
Total advances from the Consolidated Revenue Fund	43,894	48,215
Total net income from January 1 to March 31	955	452
Total	44,849	48,667

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2002-2003, payments and other charges consisted of a maintenance of value adjustment of $99 million and a valuation adjustment of $22 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2002-2003, notes payable to the IMF decreased by $623 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2002-2003, receipts and other credits consisted of a valuation adjustment of $22 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies set out in Note 2 to the financial statements which conform to those used by Government of Canada. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada* and are referred to the Standing Committee on Public Accounts for their review.

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY
Chief Accountant
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 2002 and the statement of revenue for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 2002 and its revenues and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform to the accounting policies of the Government of Canada.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 14, 2003

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 2002
(in millions of dollars)

ASSETS	2002		2001	
	US	CDN	US	CDN
Denominated in US dollars				
Cash and short-term deposits . . .	2,529	3,990	4,073	6,487
Marketable securities (Notes 4 and 5)	14,635	23,088	15,134	24,105
	17,164	27,078	19,207	30,592
Denominated in other foreign currencies				
Cash and short-term deposits (Note 6)	134	211	108	172
Marketable securities (Notes 4 and 6)	13,899	21,928	10,541	16,790
	14,033	22,139	10,649	16,962
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 7)	719	1,134	616	982
Gold and gold loans (Note 8) . . .	28	45	47	75
	747	1,179	663	1,057
Official international reserve assets	31,944	50,396	30,519	48,611

DUE TO THE CONSOLIDATED REVENUE FUND	2002	2001
	CDN	CDN
Advances (Note 9)	47,668	46,353
Net revenue for the year	2,728	2,258
	50,396	48,611

The accompanying notes are an integral part of these financial statements.

Approved:

DAVID A. DODGE
Governor
Bank of Canada

KEVIN G. LYNCH
Deputy Minister
Department of Finance

S. VOKEY
Chief Accountant
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2002
(in millions of Canadian dollars)

	2002	2001
Revenue from investments		
Marketable securities	2,110	2,318
Cash and short-term deposits	91	303
Special Drawing Rights	23	32
Gold	4	7
	2,228	2,660
Other revenue (loss)		
Gain on sales of gold	175	50
Net foreign exchange gains (losses)	325	(452)
	500	(402)
Net revenue for the year due to the Consolidated Revenue Fund	2,728	2,258

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister of Finance acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the *Currency Act*. The Account is empowered to invest in instruments approved by the Minister of Finance in accordance with the *Act*.

The objectives of the Exchange Fund Account are to provide general liquidity for the government and to promote orderly conditions in the foreign exchange market for the Canadian dollar. In September 1998, the Department of Finance and the Bank of Canada decided to move away from intervening in the foreign exchange market in a predictable or automatic fashion (selling foreign exchange/buying Canadian dollars when there was upward pressure on the value of the Canadian dollar). Instead, the current policy is for the Bank of Canada to intervene on a discretionary basis.

Revenue for the year is payable to the Consolidated Revenue Fund of the Government of Canada within three months after the end of the year in accordance with the *Currency Act*.

2. Significant accounting policies

Significant accounting policies of the Account are set out below. As required by the *Currency Act*, they conform to the stated accounting policies used by the Government of Canada to prepare its financial statements. As all material changes in cash flows are evident from the financial statements, a separate statement of cash flows has not been prepared.

(a) Valuation of assets

The estimated fair market value of cash and short-term deposits, which are recorded at cost and generally held to maturity, is deemed to be equal to their book value.

Marketable securities are adjusted for unamortized premiums or discounts, where applicable, and are reported at the lower of their amortized costs including accrued interest and year-end market values. Purchases and sales of securities are recorded at the settlement dates.

Marketable securities, short-term deposits and Special Drawing Rights (SDR) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of four major currencies.

Gold and gold loans include accrued interest. Gold and gold loans are carried in the Account at a value of 35 SDR per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

(b) Revenue from investments

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, gains or losses on sales of securities, and revenues from securities lending activities. Write downs of securities to their year-end market values (if applicable) are recorded as a charge to investment revenue in the year in which they occur.

(c) Gold

Gold sales and net gains on gold sales are recorded at settlement dates. Interest revenue from gold loans is recorded on an accrual basis and is included in revenue. Premiums received on the sales of call options on gold are recorded in revenue.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002—*Continued*

(d) Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	Canadian dollars	
	2002	2001
US dollar	1.57760	1.59280
Euro	1.65680	1.41820
Japanese yen	0.01328	0.01211
Special Drawing Rights	2.13699	1.99995

Foreign exchange gains or losses result from the translation of assets and advances denominated in foreign currencies and SDRs, as well as transactions throughout the year. Unrealized foreign exchange gains or losses on foreward currency contracts are recorded in revenue as *Net foreign exchange gains (losses)*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Services received without charge

The Account receives without charge administrative, custodial and fiscal agency services from the Bank of Canada. Costs related to these services are not recognized in the financial statements.

(f) Interest-free advances

The Account receives interest-free advances from the Consolidated Revenue Fund. Interest cost related to these advances is not recognized in the financial statements.

3. Official government operations

Official government operations involve purchases and sales of Canadian dollars against foreign currencies. These are undertaken to promote orderly conditions in the market for the Canadian dollar, or to meet net government requirements for foreign exchange. During 2001 and 2002, no transactions were aimed at moderating movements in the value of the Canadian dollar.

The majority, but not all, of Canada's official international reserves reside inside the Exchange Fund Account. The EFA accounts for approximately 90 percent of Canada's official reserves.

4. Risk management and financial instruments

The role of the EFA as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

To ensure that the EFA asset portfolio is prudently diversified with respect to credit risk, the investment guidelines specify limits on holdings by class of issuer (sovereign, agency, supranational or commercial financial institution) and type of instrument, while there are further limits on exposure to any one issuer or counter-party.

With respect to investment guidelines prescribed by the Minister of Finance, the EFA may hold debt issued in the designated currencies by highly rated sovereign governments, their agencies and by supranational organizations. Eligible issues must have an A- rating or better from two of four designated rating agencies (S&P, Moody's, Fitch, and Dominion Bond Rating Service) one of which must be either Moody's or S&P. The EFA may also make deposits and execute other transactions with commercial financial institutions meeting the same rating criteria, with the term to maturity of commercial deposits limited to three months or less.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002—*Continued*

Interest rate and foreign currency risks are managed by adopting a strategy of matching the duration structure and the currency of the EFA's assets and the related foreign currency borrowings of the Government of Canada.

	2002						2001
	Par value				Unamortized premium/discount and accrued interest		
Term structure of foreign currency investments	Under 6 months	6 to 12 months	1 to 5 years	Over 5 years		Amortized cost	Amortized cost
	(in millions of US dollars)						
US dollar holdings							
Government securities...........	3,125				(11)	3,114	3,233
Yield to maturity..............	*1.52%*						
Other securities..................	3,177	30	5,317	2,717	280	11,521	11,901
Yield to maturity..............	*1.37%*	*2.46%*	*5.51%*	*5.48%*			
Total US dollar holdings...........	6,302	30	5,317	2,717	269	14,635	15,134
Other foreign currencies							
Euro holdings							
Other securities..................	106	315	4,558	7,658	416	13,053	9,776
Yield to maturity..............	*4.47%*	*4.89%*	*4.48%*	*4.85%*			
Yen holdings							
Government securities...........			421	421	4	846	765
Yield to maturity..............			*0.57%*	*1.91%*			
Total other foreign currencies.......	106	315	4,979	8,079	420	13,899	10,541
Total assets.......................	6,408	345	10,296	10,796	689	28,534	25,675

5. Marketable securities denominated in US dollars

	2002			2001		
Securities	Par value	Amortized cost		Par value	Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
US Government..................	3,125	3,114	4,913	3,251	3,232	5,148
US Federal Agencies..............	4,366	4,415	6,965	7,772	7,746	12,337
Sovereign paper and International Institutions.........	6,875	6,901	10,886	3,896	3,894	6,203
Accrued interest..................		205	324		262	417
	14,366	14,635	23,088	14,919	15,134	24,105
Estimated market value at year-end....................		15,316	24,163		15,570	24,799

Estimated market values are based on quoted market prices.

Loans of securities are effected on behalf of the Account by agents who guarantee the loans and obtain collateral of equal or greater value from their approved counter-parties in these transactions. At year-end, a portion of the Account's holdings of US Government securities consisting of US$ 2,200 million (par value) in Treasury Bills (US$ 2,500 million in 2001) is being used in securities lending operations with financial institutions.

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002—*Continued*

6. Assets denominated in other foreign currencies

	Cash and short-term deposits			
	2002		2001	
	US	CDN	US	CDN
	(in millions of dollars)			
Euro	65	102	46	73
Japanese yen	69	109	62	99
	134	211	108	172

	Marketable securities					
	2002			2001		
	Par value	Amortized cost		Par value	Amortized cost	
	US	US	CDN	US	US	CDN
	(in millions of dollars)					
Euro	12,637	13,053	20,593	9,487	9,776	15,571
Japanese yen	842	846	1,335	760	765	1,219
	13,479	13,899	21,928	10,247	10,541	16,790
Estimated market value at year-end		14,597	23,028		10,618	16,913

Estimated market values are based on quoted market prices.

7. Special Drawing Rights (SDR)

	2002		2001	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end	717	1,130	614	978
Accrued interest	2	4	2	4
	719	1,134	616	982

8. Gold and gold loans

During the year, the Account sold 452,516 fine ounces of gold (132,119 fine ounces in 2001).

	2002		2001	
	US	CDN	US	CDN
	(in millions of dollars)			
Held at year-end				
Gold loans	23	37	41	66
Gold	5	8	5	8
Accrued interest on gold loans			1	1
	28	45	47	75

The year-end carrying values and market values (based on London fixings) of gold and gold loans, excluding accrued interest, are:

		2002		2001	
		Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Carrying value	—US$	47.41	28	43.95	47
	—Canadian $	74.79	45	70.00	75
Market value	—US$	347.20	208	276.50	291
	—Canadian $	547.74	328	440.41	463

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002—*Concluded*

9. Due to the Consolidated Revenue Fund (CRF)—Advances

The Account is funded by advances from the CRF. These are limited to C$ 60 billion by Order in Council dated April 26, 2001. At year-end, advances from (deposits with) the CRF consisted of:

	2002	2001
	(in millions of Canadian dollars)	
US dollars	32,852	38,027
Canadian dollars	(5,447)	(6,924)
Euro	20,132	15,162
Japanese yen	1,435	1,308
Special Drawing Rights	(1,304)	(1,220)
	47,668	46,353

The proceeds of Canada's borrowings in foreign currencies and allocations of SDR by the IMF have been advanced from the CRF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

Canadian dollar advances are required by the Account for the settlement of its purchases of foreign currencies. Sales of foreign currencies result in receipts of Canadian dollars that are remitted to the CRF, causing reductions in the level of outstanding Canadian dollar advances. Cumulative net sales of foreign currencies can result in overall net deposits of Canadian dollars by the Account with the CRF.

10. Commitments

(a) Currency swaps

The Account may enter into short-term currency swap arrangements with the Bank of Canada to assist the Bank in its cash management operations. There were no drawings under this facility in 2002 or 2001 and there were no commitments outstanding as at December 31, 2002 nor at December 31, 2001.

(b) Gold options and forward contracts

The Minister of Finance has authorized the sale of call options, as well as forward sales, on part of the Account's gold holdings.

Under gold options, the Account receives a premium against commitments to sell gold at predetermined prices. No gold is sold unless the holders of the options exercise their rights by the expiry dates. At year-end, the Account had commitments to sell 20,000 fine ounces of gold (120,000 fine ounces in 2001).

Under forward contracts, the Account is committed to sell gold at predetermined prices on future dates. At year-end, the Account had outstanding commitments to sell 205,516 fine ounces of gold (95,000 fine ounces of gold in 2001) for a total value of US$ 66 million (US$ 27 million in 2001). The value dates of these contracts are February 24th, April 11th and June 24th, 2003.

(c) Foreign currency contracts

The following table presents the fair value of foreign currency contracts with contractual amounts outstanding at December 31:

	2002		2001	
	Contractual value	Fair value	Contractual value	Fair value
	(in millions of Canadian dollars)			
Forward sales	2,975	(29)	2,321	(14)
Forward purchases	2,991	29	2,339	14

The estimated fair values of foreign exchange contracts are calculated using the year-end exchange rates. Foreign exchange contracts that have a positive fair value are those contracts that, if settled immediately, would result in a gain. Conversely, immediate settlement of a contract with a negative fair value would result in a loss.

SECTION 9

2002-2003

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

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Enterprise Crown corporations and other government business enterprises	9.5
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Portfolio investments	9.18
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International organizations	9.25
Provincial and territorial governments	9.30
Other loans, investments and advances	9.34
Allowance for valuation	9.43

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprise. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity approach, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations.

Other loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume II (Part II).

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category. Chart 9A presents the total loans, investments and advances by category for the current fiscal year, while Chart 9B compares the total loans, investments and advances for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

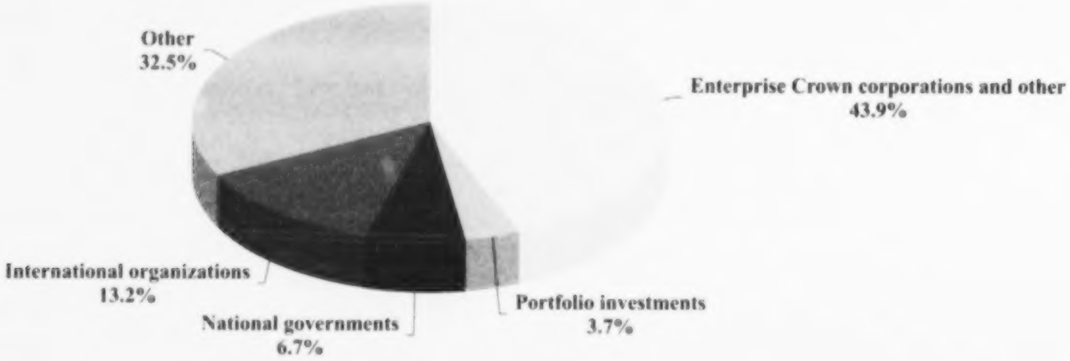
TABLE 9.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/2002 [1]	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Enterprise Crown corporations and other government business enterprises, Table 9.2	13,687,939,743	1,297,202,969	430,434,460	14,554,708,252
Portfolio investments, Table 9.11	1,240,254,680			1,240,254,680
National governments including developing countries, Table 9.12	2,902,588,110	242,257,868	926,115,838	2,218,730,140
International organizations, Table 9.13	4,439,375,559	852,644,489	913,807,344	4,378,212,704
Provincial and territorial governments, Table 9.14	1,999,679,037	709,455,034	515,590,353	2,193,543,718
Other loans, investments and advances, Table 9.15	6,773,610,937	4,090,268,783	2,263,581,899	8,600,297,821
	31,043,448,066	7,191,829,143	5,049,529,894	33,185,747,315
Less: allowance for valuation	9,487,418,965	409,412,415	360,148,163	9,438,154,713
Total	21,556,029,101	7,601,241,558	5,409,678,057	23,747,592,602

[1] Certain comparative figure have been restated to reflect the current year's presentation.

CHART 9A

LOANS, INVESTMENTS AND ADVANCES BY CATEGORY AT MARCH 31, 2003[1]



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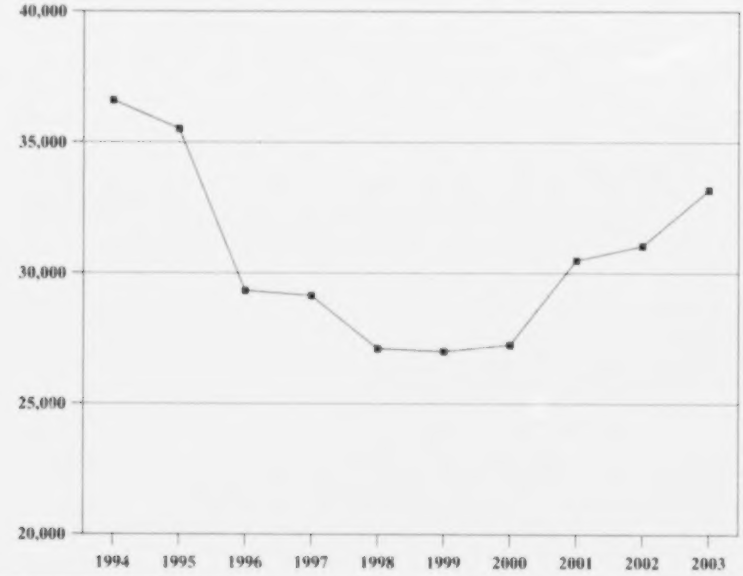
[1] Before the allowance for valuation

CHART 9B

LOANS, INVESTMENTS AND ADVANCES[1] AT MARCH 31

(in millions of dollars)



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[1] Before the allowance for valuation

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprises that are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded for the reporting entity.

There is also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are owned or controlled by the Government and ultimately accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;

(ii) statutory authorization; or,

(iii) proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2002(1)	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Investments—				
Investments and accumulated profits/losses (Table 9.4)	7,961,311,000	1,270,785,000	122,975,051	9,109,120,949
Loans and advances—				
Canada Mortgage and Housing Corporation—				
Housing	3,730,571,668		101,964,619	3,628,607,049
Real estate	79,740,555		13,771,770	65,968,785
Joint projects	1,080,521,293		41,088,330	1,039,432,963
Student housing projects	247,193,106		9,105,416	238,087,690
Sewage treatment projects	458,860,226		47,494,317	411,365,909
Assisted home ownership	28,859,514		4,286,920	24,572,594
	5,625,746,362		*217,711,372*	*5,408,034,990*
Other—				
Canada Lands Company Limited	35,441,381	26,417,969	24,307,037	37,552,313
Canadian Dairy Commission	55,441,000		55,441,000	
Canadian Commercial Corporation	10,000,000		10,000,000	
	100,882,381	*26,417,969*	*89,748,037*	*37,552,313*
Total—Loans and advances	5,726,628,743	26,417,969	307,459,409	5,445,587,303
Total	13,687,939,743	1,297,202,969	430,434,460	14,554,708,252

(1) Certain comparative figure have been restated to reflect the current year's presentation.

The results and financial position and enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following discusses loans which were outstanding as of March 31, 2003 or 2002.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.125 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2003 and March 31, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with instalments between June 30, 2003 and June 30, 2038.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2003 and March 31, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 10.38 percent per annum, and are repayable over 20 to 50 years, with instalments between June 30, 2003 and March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.75 percent per annum, and are repayable over 18 to 20 years, with instalments between June 30, 2003 and December 31, 2008.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of $18.2 million. An amount of $16.4 million was repaid during the year and an amount of $8.2 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 2.0264 percent to 3.1208 percent per annum, and are repayable within 1 year.

Canadian Commercial Corporation

The Corporation was established in 1946 by an Act of Parliament, to facilitate contracts on behalf of Canadian exporters with their foreign customers.

The Corporation has authority to draw loans from the Consolidated Revenue Fund, subject to Governor-in-Council and Minister of Finance approvals, in amounts up to a total of $10,000,000 as required to supplement its working capital. During the year 2001-2002, a loan of $10,000,000 was made to the Corporation under the provision of the Financial Administration Act and section 11(2) of the *Canadian Commercial Act*. The loan bears interest at the rate in effect as determined by the Minister of Finance.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2003 and 2002 is as follows:

	2003	2002
	(in millions of dollars)	
Corporation—		
Canada Mortgage and Housing Corporation	502.4	520.4
Canadian Dairy Commission	1.2	2.1
Canadian Commercial Corporation	0.1	0.1
Total	503.7	522.6

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the *Handbook of the Canadian Institute of Chartered Accountants*.

Financial assets include cash, receivables, loans and investments. Capital assets, inventories and prepayments represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between outside parties, and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the corporation. Adjustments include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity contributions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations financial information on unconsolidated wholly-owned subsidiaries and other government business enterprises.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2003 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AS AT MARCH 31, 2003						
Assets						
Financial—						
Outside parties	1,277,716	844,022	61,982,482	7,531,282	27,794	71,663,296
Government and Crown corporations	1,449,089	39,981,710	4,449,241	818	16,745	45,897,603
Total financial assets	2,726,805	40,825,732	66,431,723	7,532,100	44,539	117,560,899
Non-financial assets	4,134,639	233,659	652,338	937,312	13,296	5,971,244
Total assets as reported	6,861,444	41,059,391	67,084,061	8,469,412	57,835	123,532,143
Elimination adjustments	37,474		(120,461)			(82,987)
Total assets	6,898,918	41,059,391	66,963,600	8,469,412	57,835	123,449,156
Liabilities						
Outside parties—						
Borrowings	437,392		45,811,174	7,207,580	3,574	53,459,720
Bank of Canada notes in circulation and amounts owing to depositors		39,270,670				39,270,670
Other liabilities	3,206,643	391,398	9,022,618	1,216,483	369,752	14,206,894
Government and Crown corporations	213,993	1,367,323	5,670,244	4,572	146,619	7,402,751
Total liabilities	3,858,028	41,029,391	60,504,036	8,428,635	519,945	114,340,035
Equity of Canada as reported	3,003,416	30,000	6,580,025	40,777	(462,110)	9,192,108
Elimination adjustments	37,474		(120,461)			(82,987)
Equity of Canada	3,040,890	30,000	6,459,564	40,777	(462,110)	9,109,121
Total liabilities and equity	6,898,918	41,059,391	66,963,600	8,469,412	57,835	123,449,156
Contingent liabilities	5,338		2,795,152			2,800,490
Contractual commitments	1,478,283		4,921,746	22,622	5,029	6,427,680
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2003						
Revenues						
Outside parties	6,858,000		4,986,180	4,841,979	118,002	16,804,161
Government and Crown corporations—						
Financial assistance				16,631	46,536	63,167
Other	518,173	1,807,548	249,766			2,575,487
Total revenues	7,376,173	1,807,548	5,235,946	4,858,610	164,538	19,442,815
Expenses						
Outside parties	6,921,956		3,628,427	4,838,809	141,871	15,531,063
Government and Crown corporations	237,600		761,751	7,320	6,595	1,013,266
Total expenses	7,159,556		4,390,178	4,846,129	148,466	16,544,329
Net income/loss(-) for the year	216,617	1,807,548	845,768	12,481	16,072	2,898,486
Equity of Canada, beginning of the year	2,918,383	30,000	5,556,440	40,670	(478,182)	8,067,311
Adjustments	52,748			(12,374)		40,374
Elimination adjustments	37,474		(120,461)			(82,987)
Equity transactions with the Government—						
Dividends	(61,366)	(1,807,548)	(12,183)			(1,881,097)
Capital	(122,966)		190,000			67,034
Equity of Canada, end of the year	3,040,890	30,000	6,459,564	40,777	(462,110)	9,109,121

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES —ASSETS AND LIABILITIES AS AT MARCH 31, 2003

(in thousands of dollars)

	Assets			
	Financial			
Enterprise Crown corporations and other government business enterprises[1]	Outside parties	Government and Crown corporations	Capital assets, inventories and prepayments	Total assets
Competitive, self-sustaining				
Blue Water Bridge Authority[2]	16,793	44,540	108,686	170,019
Canada Development Investment Corporation	13,001	63,192		76,193
Canada Hibernia Holding Corporation	49,075	21,000	313,135	383,210
Canada Lands Company Limited	129,801	1,169	210,915	341,885
Canada Post Corporation	833,033	1,183,090	2,008,772	4,024,895
Halifax Port Authority[3]	6,896	11,912	88,461	107,269
Montreal Port Authority[3]	11,549	68,997	205,381	285,927
Quebec Port Authority[3]	39,941	195	84,182	124,318
Ridley Terminals Inc.	3,167	25	13,083	16,275
Royal Canadian Mint	27,101	3,066	118,163	148,330
Saint John Port Authority[3]	8,047	10,917	59,924	78,888
Toronto Port Authority[3]	19,321		49,333	68,654
Vancouver Port Authority[3]	28,670	3,379	494,282	526,331
Other Canada Port Authorities[3][4]	91,321	37,607	380,322	509,250
Total—Competitive, self-sustaining	*1,277,716*	*1,449,089*	*4,134,639*	*6,861,444*
Bank of Canada	*844,022*	*39,981,710*	*233,659*	*41,059,391*
Lending and Insurance				
Business Development Bank of Canada	7,320,606	74,977	395,776	7,791,359
Canada Deposit Insurance Corporation	305,380	795,696	1,248	1,102,324
Canada Mortgage and Housing Corporation	16,815,232	673,820	76,967	17,566,019
Insurance Programs	5,572,934	2,331,336	83,043	7,987,313
Mortgage Backed Securities Guarantee Fund	98,519	82,685		181,204
Export Development Canada	23,017,997	383,923	62,761	23,464,681
Farm Credit Canada	8,851,814	106,804	32,543	8,991,161
Total—Lending and insurance	*61,982,482*	*4,449,241*	*652,338*	*67,084,061*
Marketing				
Canadian Commercial Corporation	416,322		2,986	419,308
Canadian Dairy Commission—Marketing operations	17,390		45,402	62,792
Canadian Wheat Board, The	7,090,288	818	867,392	7,958,498
Freshwater Fish Marketing Corporation	7,282		21,532	28,814
Total—Marketing	*7,531,282*	*818*	*937,312*	*8,469,412*
Other				
Atlantic Pilotage Authority	2,329	1,776	2,793	6,898
Cape Breton Development Corporation	11,577	14,536	4,213	30,326
Great Lakes Pilotage Authority	3,842		193	4,035
Laurentian Pilotage Authority	4,448		2,376	6,824
Pacific Pilotage Authority	5,598	433	3,721	9,752
Total—Other	*27,794*	*16,745*	*13,296*	*57,835*
Total	71,663,296	45,897,603	5,971,244	123,532,143
Elimination adjustments		(82,987)		(82,987)
Total	71,663,296	45,814,616	5,971,244	123,449,156

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[1] All enterprise Crown corporations listed in this table are parent Crown corporations except the Great Lakes Pilotage Authority.
Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

[2] The Blue Water Bridge Authority became a federal Crown corporation listed in Schedule III, Part I of the *Financial Administration Act* on April 26, 2002.

[3] Canada Port Authorities, which are not Crown corporations but considered government business enterprises, are agents of the Crown for their port activities.

[4] Consists of the combined figures of the Canada Port Authorities of Belledune, Fraser River, Nanaimo, North Fraser, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.

Liabilities								
Outside parties								
Borrowings	Other	Government and Crown corporations	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
109,082	4,306		113,388	56,631			56,631	170,019
	11,079		11,079	(678,071)	743,184	1	65,114	76,193
	77,893	41,982	119,875	263,335			263,335	383,210
	58,888	42,717	101,605	95,199	145,081		240,280	341,885
113,711	2,920,836	30,129	3,064,676	(194,952)	1,155,171		960,219	4,024,895
6,400	5,834	457	12,691	43,721	50,857		94,578	107,269
	26,330	695	27,025	21,639	237,263		258,902	285,927
29,730	6,556	55,616	91,902	10,321	22,095		32,416	124,318
62,913	2,460	99	65,472	(185,239)		136,042	(49,197)	16,275
24,422	29,287	5,000	58,709	49,621		40,000	89,621	148,330
	4,581		4,581	12,648	61,659		74,307	78,888
	7,172		7,172	61,482			61,482	68,654
	24,391	36,896	61,287	314,785	150,259		465,044	526,331
91,134	27,030	402	118,566	185,697	204,987		390,684	509,250
437,392	*3,206,643*	*213,993*	*3,858,028*	*56,817*	*2,770,556*	*176,043*	*3,003,416*	*6,861,444*
	39,662,068	*1,367,323*	*41,029,391*		*25,000*	*5,000*	*30,000*	*41,059,391*
6,263,039	342,877	15,426	6,621,342	353,839	27,778	788,400	1,170,017	7,791,359
	563,016	189	563,205	539,119			539,119	1,102,324
11,091,163	869,983	5,521,337	17,482,483	58,536	25,000		83,536	17,566,019
	6,094,657	124,434	6,219,091	1,768,222			1,768,222	7,987,313
	74,636	8,308	82,944	98,260			98,260	181,204
20,374,911	1,011,120	550	21,386,581	1,094,900		983,200	2,078,100	23,464,681
8,082,061	66,329		8,148,390	335,046	507,725		842,771	8,991,161
45,811,174	*9,022,618*	*5,670,244*	*60,504,036*	*4,247,922*	*560,503*	*1,771,600*	*6,580,025*	*67,084,061*
	378,531		378,531	12,777	28,000		40,777	419,308
181	62,611		62,792					62,792
7,193,399	760,527	4,572	7,958,498					7,958,498
14,000	14,814		28,814					28,814
7,207,580	*1,216,483*	*4,572*	*8,428,635*	*12,777*	*28,000*		*40,777*	*8,469,412*
	2,266		2,266	2,328	2,304		4,632	6,898
	353,655	146,619	500,274	(469,948)			(469,948)	30,326
	2,934		2,934	1,019	82		1,101	4,035
2,586	6,305		8,891	(4,546)	2,479		(2,067)	6,824
988	4,592		5,580	3,366	806		4,172	9,752
3,574	369,752	146,619	519,945	(467,781)	5,671		(462,110)	57,835
53,459,720	53,477,564	7,402,751	114,340,035	3,849,735	3,389,730	1,952,643	9,192,108	123,532,143
				(82,978)	(9)		(82,987)	(82,987)
53,459,720	53,477,564	7,402,751	114,340,035	3,766,757	3,389,721	1,952,643	9,109,121	123,449,156

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2003

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations and other government business enterprises	Outside parties	Financial assistance[1]	Other	Total
Competitive, self-sustaining				
Blue Water Bridge Authority	12,569			12,569
Canada Development Investment Corporation	364			364
Canada Hibernia Holding Corporation	256,877			256,877
Canada Lands Company Limited	113,208		5,587	118,795
Canada Post Corporation	5,920,445		431,425	6,351,870
Halifax Port Authority	20,215		223	20,438
Montreal Port Authority	56,608		8,371	64,979
Quebec Port Authority	14,483		559	15,042
Ridley Terminals Inc.	15,951			15,951
Royal Canadian Mint	279,033		68,308	347,341
Saint John Port Authority	9,960		701	10,661
Toronto Port Authority	17,835			17,835
Vancouver Port Authority	97,910		471	98,381
Other Canada Port Authorities	42,542		2,528	45,070
Total—Competitive, self-sustaining	*6,858,000*		*518,173*	*7,376,173*
Bank of Canada			*1,807,548*	*1,807,548*
Lending and insurance				
Business Development Bank of Canada	565,955		6	565,961
Canada Deposit Insurance Corporation	95,187		20,618	115,805
Canada Mortgage and Housing Corporation	999,266		91,700	1,090,966
Insurance Programs	1,009,542		106,820	1,116,362
Mortgage Backed Securities Guarantee Fund	31,762		3,199	34,961
Export Development Canada	1,715,849		23,927	1,739,776
Farm Credit Canada	568,619		3,496	572,115
Total—Lending and insurance	*4,986,180*		*249,766*	*5,235,946*
Marketing				
Canadian Commercial Corporation	1,240,804	16,631		1,257,435
Canadian Dairy Commission Marketing operations	253,397			253,397
Canadian Wheat Board, The	3,282,092			3,282,092
Freshwater Fish Marketing Corporation	65,686			65,686
Total—Marketing	*4,841,979*	*16,631*		*4,858,610*
Other				
Atlantic Pilotage Authority	14,874			14,874
Cape Breton Development Corporation	2,288	46,536		48,824
Great Lakes Pilotage Authority	12,829			12,829
Laurentian Pilotage Authority	46,802			46,802
Pacific Pilotage Authority	41,209			41,209
Total—Other	*118,002*	*46,536*		*164,538*
Total	16,804,161	63,167	2,575,487	19,442,815
Elimination adjustments				
Total net results	16,804,161	63,167	2,575,487	19,442,815
Less equity adjustments				
Share of annual profit				

The accompanying notes for Table 9.4 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with the Government		
Outside parties	Government and Crown corporations	Total	Net income/or loss(-)	Equity beginning of year	Equity adjustments and other	Dividends	Capital	Equity end of year
8,808		8,808	3,761		52,870			56,631
19,484		19,484	(19,120)	84,234				65,114
107,556	35,582	143,138	113,739	312,562		(40,000)	(122,966)	263,335
104,907	1,035	105,942	12,853	232,027		(4,600)		240,280
6,094,040	188,363	6,282,403	69,467	907,452		(16,700)		960,219
13,565	578	14,143	6,295	88,283				94,578
54,147	5,267	59,414	5,565	253,337				258,902
12,831	452	13,283	1,759	30,657				32,416
20,412	490	20,902	(4,951)	(44,246)				(49,197)
355,039	(1,659)	353,380	(6,039)	95,660				89,621
9,351	224	9,575	1,086	73,221				74,307
16,716		16,716	1,119	60,363				61,482
66,644	6,267	72,911	25,470	439,574				465,044
38,456	1,001	39,457	5,613	385,259	(122)	(66)		390,684
6,921,956	*237,600*	*7,159,556*	*216,617*	*2,918,383*	*52,748*	*(61,366)*	*(122,966)*	*3,003,416*
			1,807,548	*30,000*		*(1,807,548)*		*30,000*
531,446	2,635	534,081	31,880	960,320		(12,183)	190,000	1,170,017
68,908	(5,763)	63,145	52,660	486,459				539,119
668,717	407,235	1,075,952	15,014	68,522				83,536
242,204	334,841	577,045	539,317	1,228,905				1,768,222
4,615	12,343	16,958	18,003	80,257				98,260
1,639,828	7,887	1,647,715	92,061	1,986,039				2,078,100
472,709	2,573	475,282	96,833	745,938				842,771
3,628,427	*761,751*	*4,390,178*	*845,768*	*5,556,440*		*(12,183)*	*190,000*	*6,580,025*
1,251,086	6,242	1,257,328	107	40,670				40,777
239,945	1,078	241,023	12,374		(12,374)			
3,282,092		3,282,092						
65,686		65,686						
4,838,809	*7,320*	*4,846,129*	*12,481*	*40,670*	*(12,374)*			*40,777*
14,713		14,713	161	4,471				4,632
26,224	6,595	32,819	16,005	(485,953)				(469,948)
14,378		14,378	(1,549)	2,650				1,101
46,212		46,212	590	(2,657)				(2,067)
40,344		40,344	865	3,307				4,172
141,871	6,595	148,466	16,072	(478,182)				(462,110)
15,531,063	1,013,266	16,544,329	2,898,486	8,067,311	40,374	(1,881,097)	67,034	9,192,108
				(106,000)	23,022		(9)	(82,987)
15,531,063	1,013,266	16,544,329	2,898,486	7,961,311	63,396	(1,881,097)	67,025	9,109,121
			63,396		(63,396)			
			2,961,882	7,961,311		(1,881,097)	67,025	9,109,121

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2003, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at $2,979 million.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2002	Borrowings and other credits	Repayments and other charges	Balance March 31/2003
Borrowings by agent enterprise Crown corporations				
Business Development Bank of Canada	5,726,269	17,268,502	16,731,732	6,263,039
Canada Mortgage and Housing Corporation	11,371,908	5,888,939	6,169,684	11,091,163
Canada Post Corporation	63,079	53,459	2,827	113,711
Canadian Dairy Commission (Marketing)	439	8,193	8,451	181
Canadian Wheat Board, The[1]	397,230		19,187	378,043
Export Development Canada	20,480,723	60,834,022	60,939,834	20,374,911
Farm Credit Canada	7,095,562	9,189,418	8,202,919	8,082,061
Freshwater Fish Marketing Corporation	11,519	14,000	11,519	14,000
Royal Canadian Mint	28,120		3,698	24,422
	45,174,849	93,256,533	92,089,851	46,341,531
Borrowings by non-agent enterprise Crown corporations and other government business enterprises				
Blue Water Bridge Authority		110,000	918	109,082
Canadian Wheat Board, The[1]	7,749,443	26,167,315	27,101,402	6,815,356
Halifax Port Authority[2]	6,800		400	6,400
Laurentian Pilotage Authority	4,115		1,529	2,586
Pacific Pilotage Authority	1,000	500	512	988
Quebec Port Authority[2]	23,265	6,465		29,730
Ridley Terminals Inc.	64,298		1,385	62,913
Vancouver Port Authority[2]	13,679		13,679	
Other Canada Port Authorities[2]	66,011	36,838	11,715	91,134
	7,928,611	26,321,118	27,131,540	7,118,189
Total	53,103,460	119,577,651	119,221,391	53,459,720
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	49,582,460	119,577,651	118,679,391	50,480,720
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position	3,521,000		542,000	2,979,000

[1] On December 31, 1998 The Canadian Wheat Board ceased to be an agent of Her Majesty and a Crown corporation under the *Financial Administration Act*.

[2] The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2003.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2004	16,083,220	6,619,097	22,702,317
2005	7,313,717	9,463	7,323,180
2006	4,733,088	9,729	4,742,817
2007	3,990,161	10,004	4,000,165
2008	3,317,124	32,438	3,349,562
Subsequent years	10,904,221	437,458	11,341,679
Total	46,341,531	7,118,189	53,459,720 (1)

(1) The borrowings are composed of $18,365,286 US, £ 1,151, ¥ 1,446,717, Euro 218,895, NZ dollar $207,313, AU $120,598, NOK 621,743 and $32,478,017 CDN.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2003
Enterprise Crown corporations and other government business enterprises	
Export Development Canada—Loan guarantees and loans with recourse	2,778,131
Farm Credit Canada—Loan guarantees	17,021
Halifax Port Authority—Miscellaneous litigations	400
Montreal Port Authority—Miscellaneous litigations	188
Vancouver Port Authority—Miscellaneous litigations	1,200
Other Canada Port Authorities—Miscellaneous litigations	3,550
Total	2,800,490

Contractual Commitments of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual commitments of enterprise Crown corporations and other government business enterprises. A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. Contractual commitments are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL COMMITMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2003

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases	Total
Enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority			1,181	1,181
Business Development Bank of Canada	931,089		159,317	1,090,406
Canada Hibernia Holding Corporation			6,450	6,450
Canada Mortgage and Housing Corporation	8,763			8,763
Canada Post Corporation			1,444,000	1,444,000
Canadian Commercial Corporation			2,090	2,090
Canadian Dairy Commission		2,000		2,000
Canadian Wheat Board			18,532	18,532
Export Development Canada	3,512,000			3,512,000
Farm Credit Canada	275,000		35,577	310,577
Great Lakes Pilotage Authority			1,360	1,360
Halifax Port Authority			357	357
Laurentian Pilotage Authority			1,958	1,958
Pacific Pilotage Authority			530	530
Quebec Port Authority			289	289
Vancouver Port Authority		7,000	19,900	26,900
Other Canada Port Authorities		152	135	287
Total	4,726,852	9,152	1,691,676	6,427,680

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance under budgetary appropriations for both agent, non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating vote and (b) amounts approved through a capital vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies and from items in transit.

TABLE 9.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2003

(in thousands of dollars)

	Operating vote	Capital vote	Financial assistance under budgetary appropriations(1)
Enterprise Crown corporations and other government business enterprises			
Canada Post Corporation(2)	264,727		264,727
Canadian Commercial Corporation	16,631		16,631
Canadian Wheat Board, The(3)	19,856		19,856
Cape Breton Development Corporation	46,536		46,536
Export Development Canada(4)	7,424		7,424
Total	355,174 (5)		355,174

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

(2) Includes a payment of $27,517 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

(3) Payment for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada.

(4) Consists of a payment of $7,424 from the Department of Foreign Affairs and International Trade as administration expenses for the Canada Account.

(5) Of this amount, $320,946 is presented with Crown corporations expenses on the Statement of Operations in Section 2 of this volume. The remainder is presented with other program expenses of all other departments and agencies.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's investments in such entities. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.*

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11

PORTFOLIO INVESTMENTS

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Petro-Canada—Finance	1,225,167,174			1,225,167,174
Other—				
Co-operative Housing Project—Canadian Heritage—Parks Canada Agency	337,106			337,106
Lower Churchill Development Corporation Limited—Natural Resources	14,750,000			14,750,000
North Portage Development Corporation—Industry—Western Economic Diversification				
Société du parc industriel et portuaire Québec-Sud—Industry—Economic Development Agency of Canada for the Regions of Quebec	400			400
	15,087,506			15,087,506
Total	1,240,254,680			1,240,254,680

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The *Petro-Canada Public Participation Act*, assented to February 1, 1991, provided for the sale of Government shares.

As of March 31, 2003, the Government's holding represents 49.4 million shares, approximately 18.74 percent ownership of Petro-Canada.

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to favor and manage the development of an industrial park intended for major industrial projects in the Township of Lévis. In order to achieve this objective, the Corporation may acquire, sell or exchange lands in this Township.

In 1995, the mandate was modified after the lands were ascertained as inappropriate for industrial infrastructure. The Corporation must now propose a development alternative to the two levels of government with the amounts gathered from these land disposals.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Finance—				
Bank of Thailand	536,069,678		403,197,083	132,872,595
United Kingdom	79,213,040		18,123,758	61,089,282
	615,282,718		*421,320,841*	*193,961,877*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada)	858,049,885	241,015,397	455,584,046	643,481,236
Developing countries—Canadian International Development Agency—International development assistance	1,428,823,259	1,242,471	48,794,762	1,381,270,968
	2,286,873,144	*242,257,868*	*504,378,808*	*2,024,752,204*
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	432,248		416,189	16,059
Total	2,902,588,110	242,257,868	926,115,838	2,218,730,140

Bank of Thailand

Under authority of the *Bretton Woods and Related Agreements Act*, a loan has been made to the Bank of Thailand to a maximum of $500,000,000 US to provide financial assistance.

The loan bears interest at the six-month LIBOR rate established by the British Bankers' Association less 0.100 percent. The interest is calculated every six-month period and the principal is repayable over four equal consecutive semi-annual instalments commencing on the seventh interest payment date. The outstanding principal is repayable between April 30, 2003 and July 31, 2003.

As of March 31, 2003, the outstanding amount repayable by the Bank of Thailand is $90,525,000 US translated into Canadian dollars at the closing rate of exchange ($1 US/ $1.4678 Cdn.).

United Kingdom

United Kingdom Financial Agreement Act, 1946—Deferred principal

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade.

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31,1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The outstanding deferred principal is repayable between December 31, 2003 and December 31, 2006.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were authorized under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are partially provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The subtotal of budgetary loans includes total payments for concessional loans under both budgetary and non-budgetary authorities. Loans made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/2002	Payments or other charges (1)	Revaluation	Receipts or other credits (2)	Revaluation	March 31/2003
	$	$	$	$	$	$
NON-BUDGETARY LOANS (3)—						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 11 percent interest per annum, with final repayments between May 2000 and November 2005:						
Madagascar	10,546,387				4,439,894	6,106,493
Mexico	318,238	12,832,943		2,042,477	1,293,781	9,814,923
Peru	905,590			905,590		
Russia and USSR	79,405,879			79,405,879		
Sudan	453,030			453,030		
Tanzania	20,288,581	999,940			3,607,656	17,680,865
	111,917,705	*13,832,883*		*82,806,976*	*9,341,331*	*33,602,281*
(b) 6 to 10 year term, 5.93 percent (LIBOR) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Algeria	47,733,578			6,452,698		41,280,880
Argentina	41,635,683				3,264,415	38,371,268
Cameroun	3,945,188	1,078,611				5,023,799
China	67,849,150			34,927,777	3,224,629	29,696,744
Congo	713,954				55,977	657,977
Cuba	33,368,980			33,368,980		
Ecuador	966,451			49,548	26,266	890,637
Gabon	5,010,592			2,706,556	374,605	1,929,431
Jamaica	2,881,411			826,844	70,279	1,984,288
Kenya	4,597,280				360,446	4,236,834
Lithuania	1,228,696			402,038	71,750	754,908
Morocco	61,041,234			21,253,989	19,442,954	20,344,291
Romania	174,626,575			37,488,871	11,970,427	125,167,277
Russia	3,027,929			1,183,363	164,777	1,679,789
Rwanda	1,216,136				1,046,823	169,313
Sudan	8,478,778	453,030			2,125,809	6,805,999
Venezuela	123,035,247	9,782,492		3,537,112	7,406,843	121,873,784
	581,356,862	*11,314,133*		*142,197,776*	*49,606,000*	*400,867,219*
(c) 11 to 15 year term, 5.93 percent (LIBOR) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Algeria	1,677,778			1,677,778		
Argentina	18,935,851					18,935,851
Brazil	3,566,117	292,184		1,135,934		2,722,367
Peru		905,590		115,305	180,193	610,092
Russia		79,405,878		2,521,574	7,260,453	69,623,851
	24,179,746	*80,603,652*		*5,450,591*	*7,440,646*	*91,892,161*
Insurance claims paid during the year:						
Cuba	30,420,852					30,420,852
Haiti		373,129				373,129
Russia	16,116,692				865,391	15,251,301
	46,537,544	*373,129*			*865,391*	*46,045,282*
Total—Non-budgetary	763,991,857	106,123,797		230,455,343	67,253,368	572,406,943

		Payments and other charges		Receipts and other credits		
	April 1/2002	Payments or other charges [1]	Revaluation	Receipts or other credits [2]	Revaluation	March 31/2003
	$	$	$	$	$	$
BUDGETARY LOANS[3][4]—						
(a) 1 to 15 year term, 6.9 percent (LIBOR) to 11 percent interest per annum, with final repayments between April 1997 and June 2012:						
Madagascar	7,028,420	1,549,079				8,577,499
Poland	40,471,959			6,305,674	1,916,954	32,249,331
Tanzania	999,940			999,940		
Zambia	7,938,416				4,111,518	3,826,898
	56,438,735	*1,549,079*		*7,305,614*	*6,028,472*	*44,653,728*
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2008 and March 2011:						
Cameroun	1,200,476				311,385	889,091
Mexico	12,832,943			12,832,943		
Rwanda	4,934,858				2,687,593	2,247,265
Thailand	19,447,142			2,212,167	870,796	16,364,179
Zambia	2,472,613				2,472,613	
	40,888,032			*15,045,110*	*6,342,387*	*19,500,535*
(c) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 1999 and July 2036:						
Algeria	8,958,000	1,972,451		630,859		10,299,592
China	549,492,457	13,497,106			57,226,603	505,762,960
Congo	3,367,162				264,000	3,103,162
Indonesia	51,313,358				4,023,190	47,290,168
	613,130,977	*15,469,557*		*630,859*	*61,513,793*	*566,455,882*
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	24,834,655			3,200,000	2,801,684	18,832,971
China	199,768,757			5,268,838	15,412,562	179,087,357
Egypt	16,903,058			247,652	3,919,156	12,736,250
Gabon	15,229,244			376,933	1,181,658	13,670,653
India	81,027,858			245,183	6,262,145	74,520,530
Jamaica	10,647,888			426,340	677,350	9,544,198
Kenya	10,726,739			29,935	705,173	9,991,631
Morocco	133,520,660	5,281,457		4,192,096		134,610,021
Pakistan	10,664,404				420,857	10,243,547
Turkey	173,941,249			2,113,850	13,527,688	158,299,711
	677,264,512	*5,281,457*		*16,100,827*	*44,908,273*	*621,536,869*
Subtotal—Budgetary	1,387,722,256	22,300,093		39,082,410	118,792,925	1,252,147,014
Less: budgetary treatment	1,293,664,228	10,215,094	102,376,413			1,181,072,721
Total—Budgetary	94,058,028	32,515,187	102,376,413	39,082,410	118,792,925	71,074,293
Total	858,049,885	138,638,984	102,376,413	269,537,753	186,046,293	643,481,236
SUMMARY						
Total—Non-budgetary	763,991,857	106,123,797		230,455,343	67,253,368	572,406,943
Total—Budgetary	1,387,722,256	22,300,093		39,082,410	118,792,925	1,252,147,014
	2,151,714,113	128,423,890		269,537,753	186,046,293	1,824,553,957
Less: budgetary treatment	1,293,664,228	10,215,094	102,376,413			1,181,072,721
Total	858,049,885	138,638,984	102,376,413	269,537,753	186,046,293	643,481,236

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(1) Payments or other charges may include transactions such as loans, adjustments, etc.
(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.
(3) Final repayment dates may change if loan amounts are rescheduled or restructured.
(4) Concessional non-budgetary loans made prior to April 1, 1987 are partially provided for in the allowance for valuation of assets and are included with budgetary loans in this table. Budgetary loans have been partially valued in the allowance for valuation of assets.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Any balances still outstanding at March 31, 1986 are partially provided for in the allowance for valuation of assets. Loan payments after March 31, 1986 have been made under various budgetary authorities.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The subtotal of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Payments made under budgetary authority to all countries are deducted as a lump sum amount under the caption "budgetary treatment".

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2002	Payments and other charges	Receipts and other credits [1]	March 31/2003
	$	$	$	$
(a) rescheduling as per agreement with Government of Egypt in August 1992, Phase III of reorganization schedule. Next principal repayment due January 1, 2017:				
Egypt	44,995,933			44,995,933
(b) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	3,610,665		187,485	3,423,180
Chile	11			11
Cuba	9,547,012			9,547,012
Malaysia	1,304,334		326,087	978,247
Turkey	1,045,988		413,379	632,609
	15,508,010		*926,951*	*14,581,059*
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	262,843		65,710	197,133
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	161,654		33,334	128,320
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	11,461,781		979,938	10,481,843
Argentina	289,333		18,666	270,667
Bolivia	847,902		42,396	805,506
Brazil	365,932		20,913	345,019
Chile	1,587,615		98,062	1,489,553
Colombia	434,072		26,307	407,765
Dominican Republic	5,158,116		236,046	4,922,070
Ecuador	6,024,679		304,918	5,719,761
Guatemala	2,481,353		100,000	2,381,353
India	459,235,108		29,470,597	429,764,511
Indonesia	216,303,483			216,303,483
Malaysia	1,860,373		62,935	1,797,438

	April 1/2002	Payments and other charges	Receipts and other credits [1]	March 31/2003
	$	$	$	$
Malta	549,980		25,000	524,980
Mexico	42,956		2,771	40,185
Morocco	10,816,323		677,921	10,138,402
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	298,078		9,998	288,080
Peru	53,394		3,728	49,666
Philippines	2,311,710		123,270	2,188,440
Sri Lanka	112,289,763		6,413,072	105,876,691
Thailand	23,359,705		1,184,421	22,175,284
Tunisia	74,854,119		4,943,594	69,910,525
	1,386,439,511		*44,744,553*	*1,341,694,958*
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	32,978,517		3,024,214	29,954,303
Subtotal	1,480,346,468		48,794,762	1,431,551,706
Less: budgetary treatment	51,523,209	1,242,471 [2]		50,280,738
Total	1,428,823,259	1,242,471	48,794,762	1,381,270,968

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

[1] Receipts and other credits may include transactions such as repayments, forgiveness, etc.

[2] This amount represents an adjustment to reduce the allowance regarding the reimbursements of budgetary loans.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations. Table 9.13 groups these subscriptions, loans and advances according to whether they are treated as non-budgetary assets, or else as charges to budgetary expenditures.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13 as non-budgetary assets.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represent a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.8 (Section 11 of this volume).

Most loans and advances to international organizations are given budgetary treatment, since they are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans and advances for concessionary lending made since April 1, 1986 are charged directly to budgetary appropriations, and are therefore deducted from the asset values at the end of Table 9.13 under the caption "budgetary treatment". Similar loans and advances made prior to April 1, 1986 were authorized by non-budgetary authorities, but are fully provided for in the allowance for valuation of assets. All of these loans and advances are included in the budgetary section of Table 9.13.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of ($1 US/$1.4678 Cdn).

Table 11.9 (Section 11 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of $681,024,730 ($943,533,830 in 2002) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

		Payments and other charges		Receipts and other credits		
	April 1/2002	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2003
	$	$	$	$	$	$
NON-BUDGETARY SHARE CAPITAL, LOANS AND ADVANCES						
Capital subscriptions—						
Finance—						
European Bank for Reconstruction and Development	267,213,976	19,294,073			22,653,862	263,854,187
International Bank for Reconstruction and Development (World Bank)	417,602,368				14,452,726	403,149,642
International Finance Corporation	129,675,417				10,281,629	119,393,788
Multilateral Investment Guarantee Agency	17,109,353				1,356,557	15,752,796
	831,601,114	*19,294,073*			*48,744,774*	*802,150,413*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank	112,540,287	4,479,988			4,246,853	112,773,422
Asian Development Bank	235,140,679				16,149,434	218,991,245
Caribbean Development Bank	26,812,281	985,022			1,736,775	26,060,528
Inter-American Development Bank	284,765,599				22,276,258	262,489,341
	659,258,846	*5,465,010*			*44,409,320*	*620,314,536*
	1,490,859,960	*24,759,083*			*93,154,094*	*1,422,464,949*
Loans and advances—						
Finance—						
International Monetary Fund— Poverty Reduction and Growth Facility	833,518,899	131,251,096	12,032,742	103,103,493		873,699,244
Foreign Affairs and International Trade—						
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	41,378		6,143			47,521
Customs Co-operation Council	9,475		1,473			10,948
Food and Agriculture Organization	1,434,780				113,760	1,321,020
General Agreement on Tariffs and Trade	51,528		7,650			59,178
International Maritime Organization	2,465		57			2,522
International Atomic Energy Agency	610,259				48,386	561,873
International Civil Aviation Organization	273,565				21,690	251,875
Paris Union of the World Intellectual Property Organization	106,623		15,829			122,452
United Nations Educational, Scientific and Cultural Organization	1,191,538				94,474	1,097,064
United Nations organizations	4,957,962				393,104	4,564,858
World Health Organization	247,212				19,601	227,611
	8,926,785		*31,152*		*691,015*	*8,266,922*
	842,445,684	*131,251,096*	*12,063,894*	*103,103,493*	*691,015*	*881,966,166*
Total—Non-budgetary	2,333,305,644	156,010,179	12,063,894	103,103,493	93,845,109	2,304,431,115

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

		Payments and other charges		Receipts and other credits		
	April 1/2002	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	March 31/2003
	$	$	$	$	$	$
BUDGETARY LOANS AND ADVANCES[1]						
Finance—						
Global Environment Facility	10,000,000					10,000,000
International Development Association	6,166,438,061	230,133,000				6,396,571,061
	6,176,438,061	*230,133,000*				*6,406,571,061*
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Bank	2,343,896			125,000		2,218,896
African Development Fund	1,482,601,758	72,000,000			9,479,993	1,545,121,765
Andean Development Corporation	2,687,576			125,000		2,562,576
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,668,073,288	48,689,252				1,716,762,540
Caribbean Development Bank—Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—Commonwealth Caribbean Regional	6,376,800				505,600	5,871,200
Caribbean Development Bank—Special	138,304,585	18,294,505			1,586,320	155,012,770
Central American Bank for Economic Integration	1,185,779			76,500		1,109,279
Global Environment Facility Trust Fund	233,200,000	39,735,000				272,935,000
Inter-American Development Bank—Fund for Special Operations	433,351,909	1,143,884			22,837,721	411,658,072
Multilateral Investment Fund	11,388,294					11,388,294
International Bank for Reconstruction and Development	31,884,000				2,528,000	29,356,000
International Fund for Agriculture Development	145,309,820	3,195,056				148,504,876
International Monetary Fund	17,487,469				1,386,536	16,100,933
Montreal Protocol Fund	53,845,755	5,498,439			3,372,915	55,971,279
	4,257,067,929	*188,556,136*		*326,500*	*41,697,085*	*4,403,600,480*
Subtotal—Budgetary	10,433,505,990	418,689,136		326,500	41,697,085	10,810,171,541
Less: budgetary treatment	8,327,436,075		265,881,280	674,835,157		8,736,389,952
Total—Budgetary	2,106,069,915	418,689,136	265,881,280	675,161,657	41,697,085	2,073,781,589
Total	4,439,375,559	574,699,315	277,945,174	778,265,150	135,542,194	4,378,212,704
SUMMARY						
Participation	12,766,811,634	574,699,315	12,063,894	103,429,993	135,542,194	13,114,602,656
Less: budgetary treatment	8,327,436,075		265,881,280	674,835,157		8,736,389,952
Total	4,439,375,559	574,699,315	277,945,174	778,265,150	135,542,194	4,378,212,704

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[1] Concessional non-budgetary loans and advances made prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets and are included with budgetary loans and advances in this table.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at $828.6 million US. Only $216.2 million US or about 35 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the *Act*. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2003, Canada had paid-in shares valued at $179,761,675 US.

Canada's contingent liability for the callable portion of its shares is $612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2003, Canada has subscribed to 44,795 shares. The total value of these shares is $5,403,844,825 US, of which $114,341,194 US plus $235,319,638 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is $5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2003, Canada has subscribed to 81,342 shares. These shares have a total value of $81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2003, Canada has subscribed to 5,225 shares. The total value of these shares is $56,534,500 US, of which $10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is $45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts . (including Foreign Affairs and International Trade Votes L35 and L35a, *Appropriation Acts No. 2 and No. 3, 2002-2003*).

At year-end, authority had been granted for subscriptions of 7,237 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2003, Canada's participation to the paid-in capital is $112,773,422 Cdn for 7,237 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $984,917,646 Cdn and $177,333,450 US for a total value of $1,245,207,684 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2003, Canada's participation to the paid-in capital is $218,991,245 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $1,533,210,533 US and $596,976,219 Cdn for a total value of $2,847,422,639 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2003, Canada's participation to the paid-in capital is $26,060,528 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $49,001,856 US for a total value of $71,924,924 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2003, Canada's participation to the paid-in capital is $262,489,341 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of $3,866,208,680 US for a total value of $5,674,821,100 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at $550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2003, Canada has lent a total of 616,912,500 SDR to the Poverty Reduction and Growth Facility. Of this amount, 183,626,654 SDR has been repaid. The outstanding balance of 433,285,846 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /$2.01645 Cdn). During the year, transactions included a loan in cash, repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 182,197,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2003, advances to the GEF amounted to $10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2003, Canada's total participation in IDA amounted to $6,396,571,061 Cdn.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30, L30a and L30b, *Appropriation Acts No. 2, No. 3 and No. 4, 2002-2003*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
NEWFOUNDLAND AND LABRADOR—				
Finance—				
Federal-provincial fiscal arrangements	3,618,800	1,706,000	6,542,400	(1,217,600)
Municipal Development and Loan Board	1,333,060		154,856	1,178,204
Winter capital projects fund	2,836,758			2,836,758
	7,788,618	*1,706,000*	*6,697,256*	*2,797,362*
Industry—				
Atlantic Development Board carry-over projects	170,927		29,173	141,754
Atlantic Provinces Power Development Act	23,033,235		5,796,955	17,236,280
Atlantic Canada Opportunities Agency— Loans to enterprises in Newfoundland and Labrador	476,680			476,680
	23,680,842		*5,826,128*	*17,854,714*
Total Newfoundland and Labrador	31,469,460	1,706,000	12,523,384	20,652,076
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrangements	(2,951,000)	2,951,000	7,441,000	(7,441,000)
Municipal Development and Loan Board	72,007		14,278	57,729
Total Nova Scotia	(2,878,993)	2,951,000	7,455,278	(7,383,271)
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrangements	3,293,260	431,000	4,149,560	(425,300)
Municipal Development and Loan Board	193,564		23,488	170,076
Winter capital projects fund	63,079			63,079
	3,549,903	*431,000*	*4,173,048*	*(192,145)*
Industry—				
Atlantic Canada Opportunities Agency— Comprehensive development plan agreement	1,852,737		1,030,809	821,928
Total Prince Edward Island	5,402,640	431,000	5,203,857	629,783
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrangements	(2,367,000)	2,367,000	10,841,000	(10,841,000)
Municipal Development and Loan Board	908,483		165,104	743,379
	(1,458,517)	*2,367,000*	*11,006,104*	*(10,097,621)*

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Industry—				
Atlantic Provinces Power Development Act	7,638,804		1,191,376	6,447,428
Atlantic Canada Opportunities Agency— Special areas and highways agreement	832,384		258,610	573,774
	8,471,188		*1,449,986*	*7,021,202*
Total New Brunswick	7,012,671	2,367,000	12,456,090	(3,076,419)
QUEBEC—				
Finance—				
Federal-provincial fiscal arrangements	496,692,500	210,067,000	215,190,250	491,569,250
Municipal Development and Loan Board	9,304,700		1,868,685	7,436,015
Total Quebec	505,997,200	210,067,000	217,058,935	499,005,265
ONTARIO—				
Finance—				
Federal-provincial fiscal arrangements	(82,329,000)	82,329,000	87,916,000	(87,916,000)
Mutual fund capital gain refund overpayments	1,330,000,000			1,330,000,000
Total Ontario	1,247,671,000	82,329,000	87,916,000	1,242,084,000
MANITOBA—				
Finance—				
Federal-provincial fiscal arrangements	(3,586,000)	3,586,000	16,584,000	(16,584,000)
Mutual fund capital gain refund overpayments	91,000,000			91,000,000
Total Manitoba	87,414,000	3,586,000	16,584,000	74,416,000
SASKATCHEWAN—				
Agriculture and Agri-Food—				
Agricultural service centres	47,032		37,746	9,286
Finance—				
Federal-provincial fiscal arrangements	(9,227,000)	141,303,034	17,437,000	114,639,034
Municipal Development and Loan Board	18,087		4,042	14,045
	(9,208,913)	*141,303,034*	*17,441,042*	*114,653,079*
Total Saskatchewan	(9,161,881)	141,303,034	17,478,788	114,662,365
ALBERTA—				
Finance—				
Federal-provincial fiscal arrangements	46,749,000	214,256,000	46,749,000	214,256,000
Municipal Development and Loan Board	417,468		79,246	338,222
Total Alberta	47,166,468	214,256,000	46,828,246	214,594,222
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrangements	69,473,000	45,429,000	69,473,000	45,429,000
Municipal Development and Loan Board	365,890		83,149	282,741
Total British Columbia	69,838,890	45,429,000	69,556,149	45,711,741

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrangements	(3,262,000)	5,030,000		1,768,000
Indian Affairs and Northern Development—				
Government of the Yukon Territory	92,582		76,626	15,956
Total Yukon Territory	(3,169,418)	5,030,000	76,626	1,783,956
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrangements	8,991,000		17,580,000	(8,589,000)
Total Northwest Territories	8,991,000		17,580,000	(8,589,000)
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrangements	3,926,000		4,873,000	(947,000)
Total Nunavut	3,926,000		4,873,000	(947,000)
Total	1,999,679,037	709,455,034	515,590,353	2,193,543,718

Federal-provincial fiscal arrangements

These amounts represent underpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements* Act, and other statutory authority. These underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between December 1, 2004 and July 1, 2008.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The remaining loan bears interest at the rate of 8.352 percent, with final instalment due April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 11 years, with final instalments due March 31, 2014.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Department.

The remaining loans bear interest at rates from 10 percent to 17 percent per annum, and are repayable at various dates.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 8 percent to 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

Originally, the loans beared interest at rates from 6.3519 percent to 9.5757 percent per annum. As of March 31, the remaining loans bear no interest and are repayable in annual instalments, with final instalments between April 1, 2003 and April 1, 2005.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period starting in 2004-2005.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in annual instalments using the declining balance method of calculation. The final instalment is due March 31, 2004.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/2002	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Second mortgage	3,751		3,751	
Capital expenditures	14,384		14,384	
Outside parties—				
Capital projects	74,447		58,491	15,956
	92,582		76,626	15,956

The remaining loan bears interest at a rate of 9.500 percent per annum, and is repayable with a final instalment on November 24, 2003.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2002 (1)	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Unconditionally repayable contributions—				
Industry—				
Department	73,481,023	6,056,157	18,488,843	61,048,337
Atlantic Canada Opportunities Agency	358,704,064	65,842,398	77,189,873	347,356,589
Economic Development Agency of Canada for the Regions of Quebec	176,663,149	63,049,841	24,713,129	214,999,861
Western Economic Diversification	105,191,111	3,207,279	20,691,289	87,707,101
	714,039,347	*138,155,675*	*141,083,134*	*711,111,888*
Natural Resources	17,275,205	11,004,365	2,988,112	25,291,458
Total—Unconditionally repayable contributions	731,314,552	149,160,040	144,071,246	736,403,346
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	34,472,583	824,259,791	838,357,949	20,374,425
Personnel posted abroad	11,016,376	11,168,641	9,539,814	12,645,203
	45,488,959	*835,428,432*	*847,897,763*	*33,019,628*
National Defence—				
Imprest accounts, standing advances and authorized loans	33,746,425	413,895,568	417,967,564	29,674,429
Other departments—				
Miscellaneous accountable advances	12,844,783		159,626	12,685,157
Miscellaneous accountable imprest and standing advances	21,021,565	119,428	28,485	21,112,508
	33,866,348	*119,428*	*188,111*	*33,797,665*
Total— Loans and accountable advances	113,101,732	1,249,443,428	1,266,053,438	96,491,722
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	176,357		60,707	115,650
National Marketing Programs(2)	104,770,201	7,055,222		111,825,423
	104,946,558	*7,055,222*	*60,707*	*111,941,073*
Canadian Heritage—				
Cultural property				
Citizenship and Immigration—				
Immigration loans (formerly Transportation and assistance loans)	47,218,406	11,525,969	15,218,702	43,525,673
Finance—				
Canadian Commercial Bank	47,422,429			47,422,429
Financial Consumer Agency of Canada— Advances	7,000,000	4,050,000	9,700,000	1,350,000
Ottawa Civil Service Recreational Association	48,348		13,095	35,253
	54,470,777	*4,050,000*	*9,713,095*	*48,807,682*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,346,337		3,000	1,343,337
	1,474,652		*3,000*	*1,471,652*
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada)	354,992,685	507,916,645	115,244,825	747,664,505
Human Resources Development—				
Direct financing to students	3,955,140,753	1,914,444,652	638,179,117	5,231,406,288
Provincial workers' compensation boards	12,927,668	31,333		12,959,001
	3,968,068,421	*1,914,475,985*	*638,179,117*	*5,244,365,289*

TABLE 9.15
OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2002 [1]	Payments and other charges	Receipts and other credits	March 31/2003
	$	$	$	$
Indian Affairs and Northern Development—				
Council of Yukon First Nations—Elders	15,994,982	162,932	4,035,533	12,122,381
Farm Credit Canada Guarantee Loans Program (formerly Farm Credit Corporation Guarantee Loans Program)	5,440,021	88,028	327,379	5,200,670
First Nations in British Columbia	226,167,193	26,748,149		252,915,342
Indian Economic Development Fund	538,493		438,058	100,435
Indian Economic Development Guarantee Loans Program	675,361			675,361
Inuit Loan Fund	82,836			82,836
Native claimants	326,292,335	31,652,992	25,390,587	332,554,740
On Reserve Housing Guarantee Loans Program	8,318,866	276,357	277,489	8,317,734
Stoney Band Perpetual Loan	389,619		4	389,615
Yukon Energy Corporation	29,287,220		268,510	29,018,710
	613,186,926	*58,928,458*	*30,737,560*	*641,377,824*
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Small Business loans		63,764,807		63,764,807
National Research Council of Canada—H. L. Holmes Fund	3,256,071	455,536		3,711,607
	113,256,071	*64,220,343*		*177,476,414*
National Defence—				
Canadian Forces housing projects	1,124,472		887,885	236,587
Natural Resources—				
Hibernia Development Project	64,400,000		9,200,000	55,200,000
Nordion International Inc.	94,000,000		4,000,000	90,000,000
	158,400,000		*13,200,000*	*145,200,000*
Public Works and Government Services—				
Seized Property Working Capital Account	5,465,501	27,214,120	25,046,729	7,632,892
Solicitor General—Correctional Service—				
Parolees	12,617	7,650	12,315	7,952
Transport—				
Canadian Airport Authorities	21,420,967	1,035,393	3,235,364	19,220,996
Saint John Harbour Bridge Authority	25,023,717		871,365	24,152,352
St. Lawrence Seaway Management Corporation	715,732		24,158	691,574
	47,160,416	*1,035,393*	*4,130,887*	*44,064,922*
Veterans Affairs—				
Commonwealth War Graves Commission	68,079	1,530 [3]		69,609
Veterans' Land Act Fund—Advances	163,027		26,673	136,354
	231,106	*1,530*	*26,673*	*205,963*
Other departments—				
Miscellaneous	1,400,045		995,720	404,325
Subtotal	5,471,408,653	2,596,431,315	853,457,215	7,214,382,753
Add: consolidation adjustment [4]	457,786,000	95,234,000		553,020,000
Total—Other	5,929,194,653	2,691,665,315	853,457,215	7,767,402,753
Total	6,773,610,937	4,090,268,783	2,263,581,899	8,600,297,821

[1] Certain comparative figures have been reclassified to conform to the current year's presentation.

[2] Previously reported as «Other receivables» in Section 7 of this volume.

[3] This amount represents a revaluation adjustment.

[4] Additional information on consolidated Crown corporations is provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various total authorized amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $9,793,416; advances for medical expenses, $1,044,500; advances for workmen's compensation, $24,056; security and other deposits under Foreign Service Directives, $682,799 and, school and club debentures, $1,100,432.

The loans to employees bear interest at rates from 2.5 percent to 3.5 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2003 and March 1, 2007.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.488 percent to 9.351 percent per annum, and are repayable over 20 to 30 years, with final instalments between May 31, 2003 and June 30, 2006.

National Marketing Programs

Loans made by financial institutions under the *Farm Improvement and Marketing Cooperative Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Canadian Heritage Vote L10, *Appropriation Act No. 2, 2002-2003*, no loans were made during the year. The total loan authority is $10,000 per year.

Immigration loans (formerly Transportation and assistance loans)

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the *Act*.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- *a)* repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 3.8 percent to 15 percent per annum, with final instalments between April 1, 2003 and April 1, 2011, $41,755,409; and,
- *(b)* repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, $1,770,264.

During the year, loans totalling $664,273 were written off by Citizenship and Immigration Vote 2b, *Appropriation Act No. 4, 2002-2003.*

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

The advances are repayable within one year.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were made under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The subtotal of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Total payments made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

		Payments and other charges		Receipts and other credits		
	April 1/2002	Payments or other charges (1)	Revaluation	Receipts or other credits (2)	Revaluation	March 31/2003
	$	$	$	$	$	$
NON-BUDGETARY LOANS(3)—						
(a) 1 to 5 year term, 5.93 percent (London Interbank Offered Rate (LIBOR)) to 8.5 percent interest per annum, with final repayments between February 1995 and February 2001:						
Brazil	5,271,800				413,332	4,858,468
Iran	5,721,198			5,633,999	87,199	
South Africa	54,806,982			9,153,600	3,183,002	42,470,380
	65,799,980			*14,787,599*	*3,683,533*	*47,328,848*
(b) 6 to 10 year term, 5.93 percent (LIBOR) interest per annum, with final repayments June 2004:						
Antigua	36,484,160			390,830	2,920,624	33,172,706
Jordan	8,018,622			1,820,004	400,435	5,798,183
Kyrgyzstan	33,214,585			32,708,333	506,252	
	77,717,367			*34,919,167*	*3,827,311*	*38,970,889*
(c) 1 to 15 year term, 7.5 percent to 8.5 percent interest per annum, with final repayments between April 2004 and October 2018:						
United States	209,360,042	502,475,382		7,128,149	38,390,318	666,316,957
Total—Non-budgetary	352,877,389	502,475,382		56,834,915	45,901,162	752,616,694
BUDGETARY LOANS(3)—						
(a) 11 to 15 year term, 8.5 percent interest per annum, with final repayments between October 1983 and September 2001:						
Antigua	1,764,706			1,764,706		
(b) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:						
Spain	20,591,376		3,418,545	911,683		23,098,238
Thailand	7,812,071			384,650	587,829	6,839,592
	28,403,447		*3,418,545*	*1,296,333*	*587,829*	*29,937,830*
(c) 40 year term, 0 percent interest per annum, with final repayment in March 2036:						
Antigua	2,348,272	1,764,706	258,012	2,907,034		1,463,956
Subtotal—Budgetary	32,516,425	1,764,706	3,676,557	5,968,073	587,829	31,401,786
Less: budgetary treatment	30,401,129			2,830,715	3,122,131	36,353,975
Total—Budgetary	2,115,296	1,764,706	3,676,557	8,798,788	3,709,960	(4,952,189)(4)
Total	354,992,685	504,240,088	3,676,557	65,633,703	49,611,122	747,664,505
SUMMARY						
Total—Non-budgetary	352,877,389	502,475,382		56,834,915	45,901,162	752,616,694
Total—Budgetary	32,516,425	1,764,706	3,676,557	5,968,073	587,829	31,401,786
Total	385,393,814	504,240,088	3,676,557	62,802,988	46,488,991	784,018,480
Less: budgetary treatment	30,401,129			2,830,715	3,122,131	36,353,975
Total	354,992,685	504,240,088	3,676,557	65,633,703	49,611,122	747,664,505

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(1) Payments or other charges may include transactions such as loans, adjustments, etc.
(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.
(3) Final repayment dates may change if loan amounts are rescheduled or restructured.
(4) The credit balance is the result of a loan reclassification and will be adjusted in the new year.

Direct financing to students

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2003 amounts to $4,277,965,722 ($2,882,586,945 as at March 31, 2002).

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 includes loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*, amounting to $953,440,566 as at March 31, 2003, ($1,072,553,808 as at March 31, 2002).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the *Act* on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L20 and L20a, *Appropriation Acts No. 2 and No. 3, 2002-2003*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2003, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 3.32 percent to 3.61 percent per annum.

During the year, loans totalling $5,505,906 were written off by Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 4, 2002-2003* which included $1,470,373 in interest.

Farm Credit Canada Guarantee Loans Program (formerly Farm Credit Corporation Guarantee Loans Program)

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The program will continually decrease in size as the Farm Credit Canada guarantees expire.

Out of the $1.7 billion authority for the On Reserve Housing program, $46,755 has been set aside to cover the existing Farm Credit Canada guarantees.

The debt is non-interest bearing.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L25, *Appropriation Act No.2, 2002-2003*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:

- (i) date on which the treaty is settled;
- (ii) twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations funding agreement;

(iii) seventh anniversary after the signing of an agreement-in-principal, or;

(iv) date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nation's funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are $48,777,175 and $204,138,167 respectively. The rate is 5.185 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

During the year, loans totalling $641,638 were forgiven by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 2002-2003* which included $203,580 in interest.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time $60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is $6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No.4, 1995-96*.

The remaining loan bears interest at a rate of 9.75 percent per annum.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L20 and L20a, *Appropriation Acts No. 2 and No. 3, 2002-2003*.

The terms and conditions of the loans are as follows:

(a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2010, whichever date is earlier.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are $147,231,409 and $185,323,331 respectively. Rates are from 2.28 percent to 11.89 percent per annum for the interest-bearing portion.

During the year, loans totalling $23,650,829 were written off by Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 4, 2002-2003*.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is $1.7 billion (of which $46,755 has been set aside for the Farm Credit Canada Program existing guarantees), as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No.3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No.1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No.3, 1993-94*.

If a loan made under the Minister's guarantee goes into default, the lender has resource to the Minister for reimbursement. In 1987, a reserve for losses of $2 million per annum was established within the department's reference levels to cover all three Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan of $500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots $200,000 to the Pekisko Group, and $300,000 for the additions to Morley Reserve.

Yukon Energy Corporation

In accordance with subsection 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to subsection 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The loans for the Flexible Term Note (FTN) bear interest at the rate of 7 percent per annum and are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Aishihik-Faro (WAF) System are less than 310 GWH per year. The level of sales did not exceed 310 GWH this fiscal year. Furthermore, interpretation of the FTN relating to the sales of power is currently under discussion between the Department and theYukon Energy Corporation.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- *(a)* to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
  - (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
  - (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and
- *(b)* to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry Vote L10, *Appropriation Act No. 2, 2002-2003*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, additional loans were authorized by Industry Vote L15, *Appropriation Act No. 2, 2002-2003*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Small Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA) and the *Canada Small Business Financing Act* (CSBFA). These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.75 percent per annum, and are repayable over 35 to 40 years, with final instalments between April 1, 2003 and May 1, 2005.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of $132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of $66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining $66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

Nordion International Inc.

A $100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is $50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $6,768 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Canadian Airport Authorities

The loans stems from agreements regarding the transfer of chattels and consumable stock to individuals authorities (13) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consist of 13 non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2003.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

These loans bear interest at rates from 7 percent to 9.5 percent per annum, and are repayable at monthly rates, with the final instalment of the existing terms being March 2004.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of departments, agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2002-2003

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

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Non-financial assets	10.2
Tangible capital assets	10.4
Vehicles	10.6
Assets under capital leases	10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

Table 10.1presents the non-financial assets by category.

TABLE 10.1

NON-FINANCIAL ASSETS BY CATEGORY
(in thousands of dollars)

	March 31/2002	March 31/2003
Net tangible capital assets, Table 10.2—		
Land	1,269,260	1,345,284
Buildings	8,681,526	8,543,727
Works and infrastructure	5,295,715	5,297,960
Machinery and equipment	7,246,656	8,357,761
Vehicles, Table 10.3	14,242,353	14,485,862
Leasehold improvements	414,713	512,538
Assets under construction	6,108,279	5,947,938
Assets under capital leases, Table 10.4	2,465,765	2,543,398
	45,724,267	*47,034,468*
Inventories	6,437,511	6,112,813
Prepaid expenses	1,200,442	1,092,761
Total	53,362,220	54,240,042

CHART 10A

NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2003

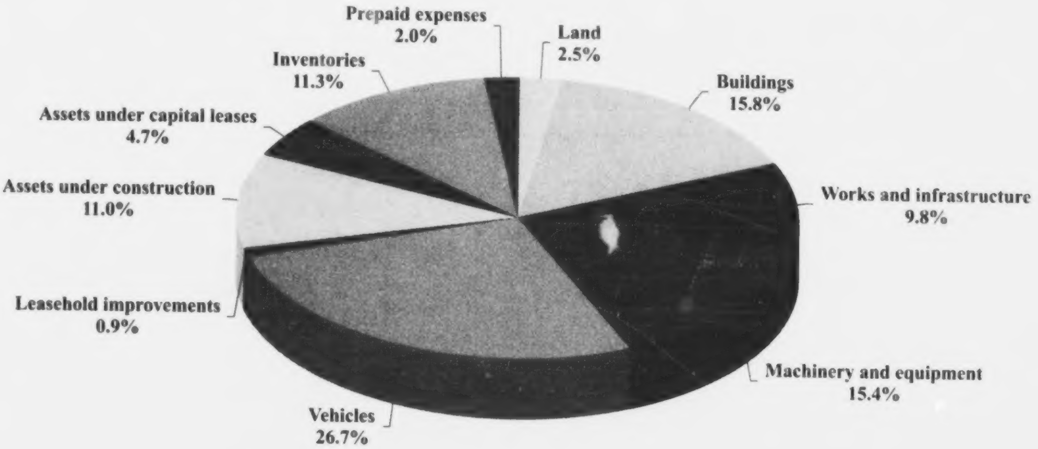
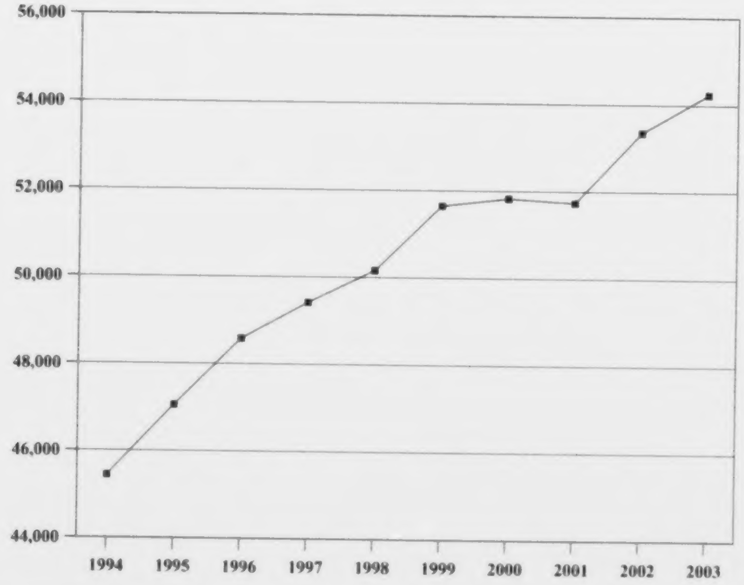


CHART 10B

NON-FINANCIAL ASSETS AT MARCH 31
(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES
(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost —				
Canadian Heritage	143,643	644,762	2,150,405	349,812
Fisheries and Oceans	20,207	383,739	1,688,498	433,958
Industry	12,353	436,837	31,380	2,180,007
National Defence	75,909	4,761,746	1,361,501	9,577,101
Public Works and Government Services of Canada	269,648	3,116,629	656,311	117,277
Solicitor General	50,002	2,104,230	364,101	444,826
Transport	199,402	1,216,609	3,072,505	95,842
Other ministries	251,512	2,190,932	42,751	1,779,693
	1,022,676	*14,855,484*	*9,367,452*	*14,978,516*
Consolidated Crown corporations	322,608	728,125	1,110,655	1,792,291
Gross total capital assets	1,345,284	15,583,609	10,478,107	16,770,807
Accumulated amortization —				
Canadian Heritage		377,085	1,260,801	222,996
Fisheries and Oceans		214,143	713,489	331,642
Industry		219,279	12,495	941,362
National Defence		1,962,362	848,469	4,117,488
Public Works and Government Services of Canada		1,557,816	222,006	66,138
Solicitor General		668,055	186,716	281,944
Transport		627,307	1,342,309	58,934
Other ministries		993,540	18,916	1,111,026
		6,619,587	*4,605,201*	*7,131,530*
Consolidated Crown corporations		420,295	574,946	1,281,516
Total accumulated amortization		7,039,882	5,180,147	8,413,046
Total net capital assets —				
Canadian Heritage	143,643	267,677	889,604	126,816
Fisheries and Oceans	20,207	169,596	975,009	102,316
Industry	12,353	217,558	18,885	1,238,645
National Defence	75,909	2,799,384	513,032	5,459,613
Public Works and Government Services of Canada	269,648	1,558,813	434,305	51,139
Solicitor General	50,002	1,436,175	177,385	162,882
Transport	199,402	589,302	1,730,196	36,908
Other ministries	251,512	1,197,392	23,835	668,667
	1,022,676	*8,235,897*	*4,762,251*	*7,846,986*
Consolidated Crown corporations	322,608	307,830	535,709	510,775
Total net capital assets	1,345,284	8,543,727	5,297,960	8,357,761

(1) Details in Table 10.3.
(2) Details in Table 10.4.

Vehicles[1]	Leasehold improvements	Assets under construction	Assets under capital leases[2]	Total March 31/2003	Total March 31/2002
96,975	7,924	73,106	2,197	3,468,824	3,429,386
1,655,876	523,497	357,495		5,063,270	5,012,667
26,901	7,996	466,405	7	3,161,886	2,936,360
23,983,491		3,426,182	992,505	44,178,435	42,295,540
8,843	45,968	589,249	793,960	5,597,885	4,807,710
369,033	5,899	192,100	113	3,530,304	3,521,052
810,989	6,805	68,272	818,820	6,289,244	6,329,648
192,564	196,146	485,330	62,555	5,201,483	4,588,961
27,144,672	*794,235*	*5,658,139*	*2,670,157*	*76,491,331*	*72,921,324*
1,068,824	28,667	289,799	550,354	5,891,323	5,621,583
28,213,496	822,902	5,947,938	3,220,511	82,382,654	78,542,907
69,340	2,583		1,510	1,934,315	1,867,170
1,079,465	243,503			2,582,242	2,483,436
18,956	1,074		5	1,193,171	1,010,682
11,182,329			131,263	18,241,911	16,818,714
4,848	2,022		321,903	2,174,733	1,929,151
171,826	183		26	1,308,750	1,255,563
498,924	3,300		47,765	2,578,539	2,428,757
114,060	49,374		11,677	2,298,593	2,009,752
13,139,748	*302,039*		*514,149*	*32,312,254*	*29,803,225*
587,886	8,325		162,964	3,035,932	3,015,415
13,727,634	310,364		677,113	35,348,186	32,818,640
27,635	5,341	73,106	687	1,534,509	1,562,216
576,411	279,994	357,495		2,481,028	2,529,231
7,945	6,922	466,405	2	1,968,715	1,925,678
12,801,162		3,426,182	861,242	25,936,524	25,476,826
3,995	43,946	589,249	472,057	3,423,152	2,878,559
197,207	5,716	192,100	87	2,221,554	2,265,489
312,065	3,505	68,272	771,055	3,710,705	3,900,891
78,504	146,772	485,330	50,878	2,902,890	2,579,209
14,004,924	*492,196*	*5,658,139*	*2,156,008*	*44,179,077*	*43,118,099*
480,938	20,342	289,799	387,390	2,855,391	2,606,168
14,485,862	512,538	5,947,938	2,543,398	47,034,468	45,724,267

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY
(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2003	March 31/2002
Ships and boats	13,215,999	4,852,899	8,363,100	8,539,002
Aircraft	11,076,120	6,443,798	4,632,322	4,415,112
Motor vehicles	1,686,789	966,299	720,490	672,565
Military vehicles	1,041,343	788,113	253,230	120,375
Other vehicles	1,193,245	676,525	516,720	495,299
Total	28,213,496	13,727,634	14,485,862	14,242,353

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main categories.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY
(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2003	March 31/2002
Land	44,942		44,942	44,942
Buildings	1,416,100	498,561	917,539	879,764
Works and infrastructure	818,820	47,765	771,055	782,350
Machinery and equipment	128,240	29,961	98,279	97,056
Vehicles	812,409	100,826	711,583	661,653
Total	3,220,511	677,113	2,543,398	2,465,765

SECTION 11

2002-2003

PUBLIC ACCOUNTS OF CANADA

Other Information Related to the Financial Statements

CONTENTS

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Contractual commitments	11.2
Contingent liabilities	11.14

OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

This section contains detailed information related to contractual commitments and contingent liabilities.

Contractual Commitments

A contractual commitment represents a legal obligation to outside organizations or individuals as a result of a contract. The nature of Government activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. In the case of contractual commitments to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual commitments can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Section 6 of this Volume provides information on capital leases.

All outstanding contractual commitments of $10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual commitments in excess of $1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual commitments. Details of the four types of contractual commitments will be found in other tables in this section.

TABLE 11.1

CONTRACTUAL COMMITMENTS

(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Table 11.3	16,784	7,418	3,403		27,605
Table 11.4				5,466	5,466
Total	16,784	7,418	3,403	5,466	33,071

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual commitments each year from 2004 to 2008 inclusive, and a total for amounts due in the year 2009 and subsequently.

TABLE 11.2

SCHEDULE OF MINIMUM PAYMENTS

(in millions of dollars)

Minimum payments to be made in:	Transfer payment agreements	Acquisition of fixed assets and purchases	Commitments under operating lease arrangements	Commitments to international organizations	Total
2004	5,156	2,395	320	1,676	9,547
2005	3,898	1,314	296	1,292	6,800
2006	2,880	885	301	489	4,555
2007	2,358	604	291	356	3,609
2008	2,177	415	292	1,653	4,537
2009 and subsequently	315	1,805	1,903		4,023
Total	16,784	7,418	3,403	5,466	33,071

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual commitments that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 14 to the audited financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2004	2005	2006	2007	2008	2009 and subsequently
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program	31,533(1)	31,533	22,782	8,751(2)	1,806	1,762	1,731	1,733	1,719	
Agriculture and Agri-Food Canada—										
Province of Saskatchewan—Prairie Grain Roads Program	73	73	34	39	13	13	13			
Province of Manitoba—Prairie Grains Road Program	16	16	8	8(3)	3	3	2			
Industry—										
Canadian Space Agency—										
Telesat Canada—Payload Flight Demonstration Program	60	60	40	20	20					
European Space Agency—Earth Observation and Telecommunications Programs	224	203	68	135	29	28	23	21	15	19
Health—										
Control and provision of Health Services to Indian Bands, associations or groups	1,023	1,023	575	448	170	143	81	51	3	
Government of Nunavut	30	30	11	19	10	9				
Canadian International Development Agency—										
Geographic Programs	683	683	298	385	112	101	71	53	31	17
Partnership Program	455	455	228	227	82	73	33	23	15	1
Country in Transition Program	85	85	64	21	5	9	7			
Multilateral Program	503	503	386	117	97	14	6			
Citizenship and Immigration—										
Canada-Quebec Accord	762	762	157	605	121	121	121	121	121	
Canada-Manitoba Accord	35	35	5	30	6	6	6	6	6	
Canada-British Columbia Accord	246	246	41	205	41	41	41	41	41	
Canadian Heritage—										
Contributions—										
National Association of Friendship Center	73	73	29	44	15	15	14			
Corporation Katimavik—OPCAN	26	26		26	9	9	8			
Volunteer Canada	16	16	2	14	5	4	5			
Society for Educational Visits and Exchanges in Canada	14	14		14	5	5	4			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2004	2005	2006	2007	2008	2009 and subsequently
Indian Affairs and Northern Development—										
Comprehensive Land Claims Agreement— Indian and Inuit Affairs	371	371	198	173	51	51	44	4	4	19
Financial Transfer Arrangement	1,375	1,375	780	595	245	201	109	24	16	
Comprehensive Funding Arrangement	307	307	100	207	202	5				
Canada First Nations Funding Agreement	1,653	1,653	675	978	325	315	156	95	87	
DIAND/First Nations Funding Arrangement	722	722	390	332	135	130	49	18		
Contribution Agreement	217	217	31	186	37	38	29	21		61
Atlantic Canada Opportunities Agency—										
Economic Development Programs—										
Canada /Newfoundland Comprehensive Economic Development Agreement	67	67	49	18	18					
Canada/New Brunswick Regional Economic Development Agreement	216	216	198	18	9	9				
Canada/Newfoundland Infrastructure Program Agreement	51	51	11	40	14	13	13			
Canada/Prince Edward Island Infrastructure Program Agreement	13	13	4	9[3]	5	3	1			
Canada/Nova Scotia Infrastructure Program Agreement	65	65	6	59	29	16	14			
Canada/New Brunswick Infrastructure Program Agreement	55	55	14	41	16	14	11			
Industry—										
Bioniche Life Science Inc.	17	17	5	12	3	8	1			
Goodrich Aerospace Canada Ltd.	47	47	17	30	13	11	6			
Honeywell ASCA Inc.	49	49	35	14	14					
Laboratoires Aétema Inc.	29	29	13	16	1	7		8		
Messier-Dowty Inc.	26	26	15	11	8	3				
CAE Inc. - Visual technologies	80	80	46	34	15	12	7			
Pratt & Whitney Canada Inc.	99	99	58	41	30	11				
Canarie Inc.—Phase 3 Advanced applications development	78	78	42	36	36					
Aventis Pasteur Ltd—Cancer Vaccines	60	60	26	34	7	7	9	11		
International Tele-communication Union— ITU operations	79	77	77	[3]						
Shire Biochem Inc.— recombinant vaccine technology	80	80	17	63	6	18	15	24		
Rolls-Royce Canada Inc.— Industrial gas turbines	75	75	37	38	10	11	10	7		
ATS Automation Tooling System Inc.	26	26	1	25	9	8	8			
Cascade Data Services Inc.	87	87	1	86	11	13	12	19	31	
CMC Electronics Inc.—Aeronautical sustainable technology	23	23	4	19	6	6	3	4		
Dupont Canada Inc.—Fuel cell components	19	19	4	15	5	4	6			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2004	2005	2006	2007	2008	2009 and subsequently
Ontario Ministry of Agriculture, Food and Rural Affairs—Small town and rural infrastructure	142	142	37	105	82	15	8			
Ontario Ministry of Tourism, Culture and Recreation—Sports culture and tourism partnership	228	228	33	195	121	65	9			
Ontario Superbuild Corporation	100	100	3	97	51	31	15			
Inco Ltd—Hydrometallurgical process for Nickle Suphides	60	60	2	58	5	7	12	7	8	19
Mitel Network Corporation—Development of broadband multi-media platform	60	60	30	30	18	12				
Westport Innovations Inc	19	19	6	13	8	4	1			
Economic Development Agency of Canada for the Regions of Quebec—										
Canada Infrastructure Works Agreement-Quebec	1,133	1,133	843	290	250	33	7			
Innovation Development Entrepreneurship and Export Program (IDEA—SME)	560	560	471	89	55	26	7	1		
Community Futures Program (CFP)	293	293	243	50	19	16	15			
Regional Strategic Initiative Program	678	678	507	171	90	31	18	3	29	
Canadian Support Program for the Economy of Gaspé and and Îles-de-la Madeleine	94	94	31	63	52	10	1			
Justice—										
Crime Prevention	62	45	26	19	9	7	3			
Youth Justice Services	1,127	952	567	385	196	189				
National Research Council of Canada—										
James Clerk Maxwell Telescope Mauna Kea, Hawaii, U.S.A.	40	40	29	11	1	1	1	1	1	6
Gemini Twin Telescope Project—Cerro Pachon, Chile and Mauna Kea, Hawaii, U.S.A.	109	109	44	65	6	6	7	7	7	32
Tri-University Meson Facility (TRIUMF) Vancouver, B.C.	394	394	257	137	40	40	19	19	19	
Canada-France-Hawaii Telescope Corporation—Mauna Kea, Hawaii	110	110	73	37	4	4	4	4	4	17
Natural Resources—										
Development of Renewable Energy—Saskatchewan Power Corporation	12	12	1	11	1	1	1	1	1	6
Hibernia Development Project—Interest Assistance Loan Agreement	237	221	37	184	39	33	27	24	11	50
Production of electricity from wind enery resources—Vision Quest Windelectric Inc.	34	34		34	3	3	3	3	4	18
Transport—										
Province of Quebec Road Agreement	271	271	201	70	4	4	4	4	4	50

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2004	2005	2006	2007	2008	2009 and subsequently
Western Economic Diversification—										
Infrastructure Canada	557	342	48	294	169	76	49			
Subtotal	*48,163*	*47,717*	*31,071*	*16,646*	*5,032*	*3,884*	*2,880*	*2,358*	*2,177*	*315*
Consolidated Crown Corporations—										
Telefilm Canada—										
Financial assistance to producers and distributors	56	56		56	56					
The Canada Council for the Arts—										
Future year grants	82	82		82	68	14				
Subtotal	*138*	*138*		*138*	*124*	*14*				
Total transfer payment agreements	**48,301**	**47,855**	**31,071**	**16,784**	**5,156**	**3,898**	**2,880**	**2,358**	**2,177**	**315**
Fixed assets and purchases—										
Fixed assets—										
Agriculture and Agri-Food Canada—										
Province of New Brunswick—Retrofit and addition to Fredericton research centre	16	16	15	1(3)	1					
Fisheries and Oceans—										
Bedford Institute of Oceanography (BIO)—										
Construction of new Level II Laboratory Facility	19	19	1	18	1	8	9			
Renovation and conversion of Van Steelburg building to scientific support	15	15		15	1			1	5	8
St. Andrew's Biological Station (SABS)—										
Construction of new science and administration building	17	17		17	1	3	4	7	2	
St. Andrew's Biological Station (SABS)—										
Construction of wet laboratory facility	15	15	1	14	1	4	4	3	2	
Search and Rescue Lifeboat Replacement (SEPA)	41	41	3	38	10	13	8	7		
Industry—										
Canadian Space Agency—										
Scientific activities MSS operations—MacDonald Dettwiler Space and Advanced Robotics Ltd.	117	117	100	17	17					
Parks Canada Agency—										
Grosse-Île Development—Phase II	19	19	19	(3)						
Saguenay Marine Park—Tadoussac, Quebec, Phase I and II	31	31	28	3(3)	2	1				
National Defence—										
CF18 Modernization-Engineering change 583	1,048	731	444	287	127	70	76	14		
Canadian Search and Rescue Helicopter	770	711	661	50	49	1				
Tactical Command Control and Communication System	1,929	1,578	1,564	14	14					
Armoured Personnel Carriers	2,226	1,804	1,526	278	161	105	12			
M113 Life Extension Project	363	279	207	72	46	22	4			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2004	2005	2006	2007	2008	2009 and subsequently
Canadian Submarine Capability Life Extension	160	160	156	4(3)	4					
Evolved Sea Sparrow Missile Project	514	483	203	280	41	49	47	48	40	55
Defence Message Handling System	123	47	35	12	7	5				
Protected Military Satellite Communications—U.S. Department of Defence	218	218	110	108	35	46	27			
Wheeled armoured vehicle—Life extension	231	26	18	8(3)	4	4				
L2058 Weapons Effect Simulation—Cubic Defense Applications Inc.	128	128		128	30	19	31	4	5	39
Aurora Data Management System 192—General Dynamics Canada Ltd	198	198	15	183	41	30	28	36	30	18
Other Fixed Assets (DND)	785	683	247	436	238	104	42	30	16	6
Public Works and Government Services—										
Laurier-Taché Garage Repairs	59	59	26	33	12	15	6			
Library of Parliament—Renovations	109	109	50	59	29	26	4			
Bank Street Building	276	276	4	272	8	9	50	75		130
Subtotal	*9,427*	*7,780*	*5,433*	*2,347*	*880*	*534*	*352*	*225*	*100*	*256*
Consolidated Crown Corporation—										
National Capital Commission—Lebreton Flats	99	15	2	13	4	5	1	1	1	1
VIA Rail Canada Inc.—Construction of Renaissance cars—Bombardier	145	80	57	23	23					
Canadian Museum of Civilization	75	75	5	70	56	14				
Subtotal	*319*	*170*	*64*	*106*	*83*	*19*	*1*	*1*	*1*	*1*
Total fixed assets	9,746	7,950	5,497	2,453	963	553	353	226	101	257
Purchases —										
Privy Council—										
Chief Electoral Officer—IBM Canada—Facilities Management Support Services	20	20	4	16	5	6	4	1		
Foreign Affairs and International Trade—Canadian Bank Note Company Ltd	38	38	3	35	11	6	6	6	6	
Solicitor General—										
Correctional Service—NVA Canada—Management Training	23	23	3	20	2	2	2	2	3	9
Royal Canadian Mounted Police—Niche Technology—Police Reporting and Occurence System	20	20	1	19	2	4	5	4	4	
Industry—										
Canadian Space Agency—Radarsat-2 construction—MacDonald Dettwiler Ltd.	343	343	330	13	3	10				
Radarsat 1 operation—SED Systems	19	19	10	9(3)	5	4				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2004	2005	2006	2007	2008	2009 and subsequently
National Defence—										
Ammunition	91	91	21	70	48	3	3	3	3	10
Contracted Military pilot training—Bombardier Inc.	441	424	343	81	33	36	12			
Logistik Unicorp-Occupational clothing	166	166	150	16	16					
Nasittuq Corporation—North Warning System support	577	236	70	166	53	44	45	24		
Combat Systems and Engineering Support—Lockheed-Martin	122	65	48	17	17					
CF-18 System Engineering Support Contract—Bombardier	329	329	249	80	75	5				
Bombardier—NATO Flying Training Centre	2,664	2,007	290	1,717	83	93	96	99	99	1,247
Serco Ltd.—Goose Bay ASD	150	150	116	34	34					
Serco Ltd.—Goose Bay ASD	431	431		431	35	40	41	42	43	230
Consolidated Automatic Test Equipment Support Facility—Harris Canada	205	205	81	124	22	19	18	14	13	38
IMP Group Ltd—Cormorant Integrated Services	160	160	18	142	25	46	38	23	10	
SNC-Lavalin — Service - Support Project 829875	270	73	11	62	20	21	21			
Victoria Class Submarine service support—BAE Systems Projects Canada Ltd.	161	161	68	93	61	32				
Orenda—R & O CF-18 F404 Engine	120	120	20	100	20	20	20	20	20	
Other purchases (DND)	1,068	1,036	393	643	290	178	92	51	29	3
Human Resources Development—										
Canada Student Financial Assistance Act										
Service providers—Private Institutions	153	153	70	83	83					
Reprofiling of HRDC contribution for the Census—Statistics Canada	40	40	13	27	11	8	8			
Replacement of support hardware and software—Unisys Canada	16	16	4	12	3	2	2	2	2	1
Telecommunications Equipment and Services—Sprint Canada Inc.	52	52	18	34	8	8	9	9		
Mainframe maintenance and Software support services——Unisys Canada	21	21	10	11	4	3	2	2		
Information Technology Consulting, Hardware and Software purchase——Unisys Canada	15	15	4	11	5	6				
Hardware purchase, System integration and Support services——IBM Canada	25	25	7	18	9	9				
Canada Customs and Revenue Agency—										
Computer Associates Canada Ltd.—Maintenance agreement for mainframe software	25	23	2	21	10	11				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2004	2005	2006	2007	2008	2009 and subsequently
IBM Canada Ltd.— Maintenance SAP	24	23	7	16	8	8				
XWave solutions Inc.—E-Business Infrastructure Platform	28	27	14	13	7	6				
Bell Nexxia—Network Maintenance	16	15		15	4	3	4	4		
Sita Advanced Travel Solutions—Informatic System Integration	21	21	6	15	5	5	5			
Public Works and Government Services—										
Brookfield LePage Johnson Controls Property Management Services										
Québec West	138	126	113	13	13					
Ottawa, Ont. (NCA-1,2,and 3)	684	684	542	142	142					
Greater Toronto Area, Ont.	212	212	176	36	36					
Enmax Energy Contract— Purchase of electricity	20	20	9	11	4	4	3			
BCE Nexxia Inc. (Bell Nexxia)	153	153	126	27	27					
EDS Canada	27	27	3	24	4	4	4	4	4	4
TPG Technology	99	99	82	17	17					
IBM Canada Ltd.	18	18	2	16	2	2	2	2	2	6
IBM Canada Ltd.	58	58	47	11	11					
Subtotal	*9,263*	*7,945*	*3,484*	*4,461*	*1,273*	*648*	*442*	*312*	*238*	*1,548*
Consolidated Crown Corporations—										
Canadian Broadcasting Corporation— Sports Rights	510	510	125	385	54	106	85	64	76	
Canadian Air Transport Security Authority— Screening Services	93	93		93	93					
National Capital Commission— Employee take over, Service Contract	37	37	11	26	12	7	5	2		
Subtotal	*640*	*640*	*136*	*504*	*159*	*113*	*90*	*66*	*76*	
Total purchases	9,903	8,585	3,620	4,965	1,432	761	532	378	314	1,548
Total fixed assets and purchases	**19,649**	**16,535**	**9,117**	**7,418**	**2,395**	**1,314**	**885**	**604**	**415**	**1,805**
Operating leases—										
Environment—										
Lease of land Capilano Indian Reserve No. 5 Vancouver, B.C.	538	538	74	464	6	9	8	7	7	427
Supercomputer Hardware and Software Lease NEC Corporation	93	85	84	1(3)	1					
I.B.M. Canada Ltd Rental and maintenance of Supercomputer system	42	42		42	8	8	8	9	9	
Foreign Affairs and International Trade—										
Mitsui Fudosan New York	52	52	15	37	3	3	3	3	3	22
Hong Kong Land Limited, Hong Kong	53	53	51	2(3)	2					
Tower Plaza Associates New York	20	20	12	8(3)	1	2	1	1	2	1

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2004	2005	2006	2007	2008	2009 and subsequently
Public Works and Government Services—										
174 Stone Road Ltd., Toronto	25	25	14	11	1	1	1	1	1	6
1600 Star Top, 519719 Ontario Inc.	95	95	7	88	5	5	5	5	5	63
550 Blvd Cité, Alex Nihon Inc	121	121	10	111	10	7	7	7	7	73
BTC Properties II Ltd and 3160343 Canada Inc., Toronto	18	18	1	17	2	2	2	2	2	7
Elron Development, Toronto	19	19	4	15	1	1	1	1	1	10
160 Elgin Portfolio Inc.	60	60		60					8	52
269 Laurier Street— Great West Life Assurance Co. and London Life Insurance Co.	152	152		152		5	11	10	10	116
155 Queen Street, GWL Realty Inc.	19	19	4	15	4	4	4	3		
Old Oak Properties Inc., London, Ont.	39	39	25	14	3	3	3	3	2	
1138 Melville St., Oxford Management Services, Vancouver, B.C.	34	34	8	26	3	3	3	3	3	11
Place Moncalm, Phase III, 70 Crémazie	128	128		128	16	7	7	7	7	84
300 Laurier Street, Rostrust Investments	11	11	1	10	1	1	1	1	1	5
SITQ—5 Place Ville Marie, Montreal	21	21		21	2	2	2	2	2	11
The Regional Group of 1550 Carling	21	21	2	19	3	3	3	3	3	4
WPBI Property Management Inc.										
825 St-Antoine West, Montreal	14	14		14	1	1	1	1	1	9
200 René Lévesque West, Montreal	66	66		66	6	6	6	6	6	36
Gespa CDPQ Inc 160 Elgin Street	21	21	3	18	6	6	6			
Morguard Investments Ltd 200 Kent St., Ottawa	156	156		156	4	15	15	15	15	92
344 Slater St., Ottawa	90	90	1	89	9	9	9	9	9	44
320 Queen Street, Ottawa	38	38	16	22	4	4	4	4	4	2
340 Laurier Street, Ottawa	56	56	11	45	6	6	6	6	6	15
Barclay Center, Calgary, Alberta Inc. (725844 Alberta)	36	36	17	19	4	4	4	4	3	
Standard Life Assurance Co. Toronto										
280 Slater Street	51	51		51	6	5	5	5	5	25
333 Laurier Street	14	14		14	2	3	3	3	3	
333 Laurier Street	35	35		35		3	5	5	5	17
Aon Inc. Peterborough, Ont.	25	25	13	12	1	1	1	1	1	7
Orlando Corporation, Mississauga, Ont.	48	48	12	36	5	5	5	5	5	11
The Exchange Tower Ltd., Toronto	29	29	15	14	8	6				
National Capital Commission— 40 Elgin Street, Ottawa	20	20	6	14	1	1	1	1	1	9
Amon Corporation—25 Nicholas Street, Ottawa	22	22	8	14	2	2	2	2	2	4
1258898 Ontario Ltd.—400 Cumberland Street, Ottawa	27	27	7	20	3	3	3	3	3	5
Societe de Gestion Cogir Inc.— Brossard, Quebec	65	65	6	59	7	7	7	7	7	24
Société en commendite Redbourne Brossard et Immeubles Régime XI	24	24	1	23	3	3	3	3	3	8
3878309 Canada Inc. and First National Funding Corp.—Laval, Quebec	34	34	1	33	3	3	3	3	3	18
Bona Building & Management Co.										
155, McArthur Road, Ottawa	13	13	3	10	3	3	3	1		
333-335 River Road, Ottawa	70	70	12	58	7	7	7	7	7	23
285 Coventry Road	35	35	3	32	4	4	4	4	4	12
219 Laurier Avenue, Ottawa	13	13	2	11	2	2	2	2	2	1
219 Laurier Avenue, Ottawa	12	12	2	10	2	2	2	2	2	

11.10 OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					
					2004	2005	2006	2007	2008	2009 and subsequently
200 Laurier Avenue, Ottawa	17	17	3	14	2	2	2	2	2	4
Urbandale Corporation										
100 Metcalfe Street, Ottawa	14	14	3	11	2	2	2	2	2	1
100 Metcalfe Street, Ottawa	21	21	1	20	2	2	2	2	2	10
Capital City Shopping Centre										
Billings Bridge Tower, Ottawa	41	41	4	37	4	4	4	4	4	17
O & Y Enterprise National										
Billings Bridge Tower, Ottawa	13	13		13	13					
3840743 Canada Inc.										
975 St. Joseph Boulevard	16	16	2	14	2	2	2	2	2	4
350/360 Albert Street, Ottawa	39	39	4	35	4	4	4	4	4	15
750 Heron Road, Ottawa	17	17	2	15	2	2	2	2	2	5
Gladwin Corporation—2215 Gladwin	22	22	4	18	3	3	3	3	3	3
21 Fitzgerald Road	11	11	1	10	2	2	2	2	2	
25 Fitzgerald Road	27	27	2	25	4	4	4	4	4	5
3170437 Canada Inc.										
100 Colonnade Road	11	11	1	10	2	2	2	2	2	
100 Colonnade Road	24	24	2	22	2	2	2	2	2	12
PL Vincent Massey	25	25	11	14	2	2	2	2	2	4
Canada Life Mortgage										
L'Esplanade Laurier	66	66	30	36	5	5	5	5	5	11
Pinecrest Office Park	12	12	2	10	2	2	2	2	2	
The Hi-Rise Group, Hamilton	258	258		258	29	12	12	13	13	179
Solicitor General—										
Royal Canadian Mounted Police—										
Dispatch radio service—Manitoba Telephone Service (MTS) Mobility	60	60	31	29	6	6	6	6	5	
Subtotal	*3,269*	*3,261*	*554*	*2,707*	*259*	*235*	*235*	*226*	*228*	*1,524*
Consolidated Crown Corporations—										
Canadian Air Transport Security Authority—										
Equipment and Office Space	14	14		14	2	2	2	1	1	6
National Capital Commission—										
Chalmers Building										
40 Elgin St., Ottawa	176	176	44	132	5	5	6	6	6	104
VIA Rail Canada Inc.—										
Central Station — Montreal	48	48	25	23	4	4	4	4	4	3
Union Station — Toronto	129	129	5	124	2	2	2	2	2	114
Canadian Broadcasting Corporation—										
Satellite lease (Telesat)	197	197	13	184	13	13	13	14	13	118
Profac Facility and Property Management	145	145	19	126	24	24	25	26	27	
TQS Inc.—										
(Cogaco Radio — Tel Inc.)	13	13	1	12	2	2	3	2	2	1
Telefilm Canada—										
Office leases	15	15		15	2	1	1	1	2	8
International Development Research Centre—										
Pension Realty Limited—										
Office Space and Maintenance Lease	88	30	5	25	4	5	6	6	4	
Canada Council for the Arts—										
Operating leases	33	33		33	3	3	3	3	3	18

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2003—*Concluded*

(in millions of dollars)

					Outstanding commitments to be disbursed by March 31					
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	2004	2005	2006	2007	2008	2009 and subsequently
National Gallery of Canada— Operating leases	12	12	4	8[(3)]			1			7
Subtotal	*870*	*812*	*116*	*696*	*61*	*61*	*66*	*65*	*64*	*379*
Total operating leases	**4,139**	**4,073**	**670**	**3,403**	**320**	**296**	**301**	**291**	**292**	**1,903**
Grand total	**72,089**	**68,463**	**40,858**	**27,605**	**7,871**	**5,508**	**4,066**	**3,253**	**2,884**	**4,023**

(1) The total shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this commitment were first reported in the *Public Accounts of Canada*, plus the outstanding commitment reported at fiscal year end.

(2) The total outstanding amount of this commitment which extends up to 40 years, cannot be determined with any degree of accuracy and hence estimates have been provided covering only the next five fiscal periods. The sum of these amounts ($8,751 million), should therefore not be interpreted as the total outstanding commitment at March 31, 2003.

(3) Particulars of this commitment, shown for continuity purposes, will not be reported in future years since it has either been retired in full or the outstanding obligation is now less than $10 million.

International Commitments

Table 11.4 summarizes the commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances. Non-budgetary share capital and loans are considered to be assets of the Government, whereas budgetary loans and advances are considered to be transfer payments to the organizations or countries involved.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2003.

Table 11.4 contains information that is summarized in Note 14 to the financial statements.

TABLE 11.4

INTERNATIONAL ORGANIZATIONS COMMITMENTS
(in millions of dollars)(1)

	Undisbursed loans and advances	Future paid-in share capital	Total
NON BUDGETARY SHARE CAPITAL AND LOANS—			
African Development Bank		17	17
European Bank for Reconstruction and Development		53	53
International Monetary Fund	168		168
Developing countries—Canada Account	4,612		4,612
	4,780	*70*	*4,850*
BUDGETARY LOANS AND ADVANCES—			
Caribbean Development Bank—Special	11 (2)		11
International Development Association	460		460
International Monetary Fund	16		16
GEF Trust Fund	119		119
Developing countries—Canada Account	10		10
	616		*616*
Total	5,396	70	5,466

(1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2003 (1$US = $1.4678 Cdn; 1SDR = $2.01645 Cdn).

(2) These amounts represent, in certain cases, notes payable to be issued in future years.

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility (formerly the Enhanced Structural Adjustment Facility) special drawing rights (SDR) 700 million of which SDR 617 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 182 million has been paid-in.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are classified into five categories: Guarantees, International Organizations, Contaminated Sites, Claims and Pending and Threatened Litigation, and Insurance Programs. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 "Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.9 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises".

Guarantees

Guarantees of the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 14 to the financial statements of the Government in Section 2 of this volume.

TABLE 11.5

GUARANTEES BY THE GOVERNMENT AS AT MARCH 31, 2003

	Authorized limit (where applicable)[1]	Contingent liability
	$	$
GUARANTEES BY THE GOVERNMENT OF		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		46,341,531,000[2]
Borrowings by other than enterprise Crown corporations		
From agents		
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Canada, for on-reserve housing	1,700,000,000[4]	432,434,819
From other than agents		
Guarantee programs of the Government		
Canada Student Loans Act	10,781,963,150	681,410,049
Small Business Loans Act	3,079,853,936	800,232,148
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	3,000,000,000	264,205,078
Advance Payments for Crops Act	1,900,000,000	223,894,170
Atlantic Enterprise Program		4,195,563[5]
Enterprise development program	1,200,000,000	212,300
Fisheries Improvement Loans Act		
Loans to Indians by approved lenders for on-reserve housing	[4]	849,640,738
Financial obligations incurred by air carriers regarding purchase of The Havilland Aircraft of Canada, Limited DHC7 and DHC8 aircraft	991,950,000	219,202,407
Indian economic development	60,000,000[6]	1,415,273[3]
Aboriginal Economic Program		9,890,500
Time Air (1982) Ltd	10,000,000	471,238
	21,023,767,086	*3,054,769,464*

TABLE 11.5

GUARANTEES BY THE GOVERNMENT AS AT MARCH 31, 2003—*Concluded*

	Authorized limit (where applicable)(1)	Contingent liability
	$	$
Other explicit loan guarantees		
Loans with respect to the *Hibernia Development Project Act*	1,660,000,000	129,452,119
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	51,971,865(7)
Loan by Bank of America to Algoma Steel Inc.		30,000,000
Loan by First Union Commercial Corporation to Air Canada for purchase of aircraft	66,051,000	59,592,680
Loans to Government of Bulgaria	11,000,000	11,000,000
Loans to Ridley Terminals Inc. for operating and capital purposes	101,000,000	62,913,000
Loan to Laurentian Pilotage Authority	4,000,000	
	2,117,051,000	*344,929,664*
Insurance programs of the Government		
Accounts administered for the Government by the Export Development Canada—Insurance and related guarantees	13,000,000,000(8)	1,948,750,605
Insurance against accidents at nuclear installations under the *Nuclear Liability Act*(9)	1,050,000,000	583,945,079
	14,050,000,000	*2,532,695,684*
Other explicit guarantees		
Guarantees under the *Prairie Grain Advance Payments Act*	1,900,000,000	142,031,656
Guarantees under the *Spring Credit Advance Program*		
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada and GE Capital Mortgage Insurance Co. (Canada)		473,746,640
Guarantees under Section 19 of the *Canadian Wheat Board Act*		6,815,356,000(10)
Guarantees under the *Agricultural Marketing Programs Act*		19,501,390
	1,900,000,000	*7,450,635,686*
Total gross guarantees	40,790,818,086	60,156,996,317
Less: allowance for losses		3,802,000,000
Total net exposure under guarantees		56,354,996,317

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(1) The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) For details, see Table 9.6 in the previous section of this volume.

(3) The contingent liability related to guaranteed loans for Indian Economic Development includes $1,415,273 of undisbursed commitment to borrowers for IEDG loans, for loans that will be advanced by lenders. These remaining loan advances will be made to the borrowers on the basis of progress made on the project for which they were approved.

(4) Department of Indian Affairs and Northern Development authorized a limit of $1.7 billion by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include $432,412,128 of undisbursed commitment by CMHC, $22,691 by FCC and $849,640,737 by other approved lenders.

(5) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($3,588,213 as at March 31, 2003) and in the Gaspé Peninsula and Magdalene Islands of Quebec where administration of the Program is the responsibility of the Economic Development Agency of Canada for the Regions of Quebec ($607,350 as at March 31, 2003).

(6) The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be $60,000,000. As at March 31, 2003, $27,322,021 had been disbursed in cumulative defaults as well there were outstanding contingent liabilities totaling $1,415,273 leaving a free balance of $31,262,706 available to issue further guarantees.

(7) Should the borrower default on this obligation, the Government of Canada would be liable for payment but would be, in turn, indemnified by the Province of Saskatchewan.

(8) The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of $13 billion. In total, EDC has $9.5 billion outstanding against this limit, consisting of $1.9 billion in contingent liabilities, $2.6 billion in financing, $364 million in undisbursed loan guarantees and $4.6 billion in undisbursed loan commitments.

(9) There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

(10) The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 14 to the financial statements.

TABLE 11.6

INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES
(in millions of dollars)[1]

	Callable share capital
NON-BUDGETARY SHARE CAPITAL AND LOANS—	
African Development Bank	1,245
Asian Development Bank	2,847
Caribbean Development Bank	72
International Bank for Reconstruction and Development (World Bank)	7,440
Multilateral Investment Guarantee Agency	67
European Bank for Reconstruction and Development	899
Inter-American Development Bank	5,675
Total	18,245

[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2003 (1$US = $1.4678 Cdn; 1SDR = $2.01645 Cdn).

Contaminated Sites

Environmental liabilities reflect the estimated costs related to the management and remediation of environmentally contaminated sites. The Government's responsibility is limited to contaminated sites located on federal property, to contaminated sites where the Government has a contractual obligation, or to non-federal contaminated sites where the Government has decided to voluntarily assume some or all of the responsibility for remediation.

Based on management's best estimates, a liability is accrued when the contamination occurs, or when the Government becomes aware of the contamination and is obligated or likely obligated to incur such costs. As at March 31, 2003, the Government has recorded a liability of $3,378 million ($3,351 million in 2002) for approximately 2,200 sites.

The Government has estimated additional clean-up costs of $915 million ($710 million in 2002) that are not accrued as these are not considered likely to be incurred, given the current intended use of the site. The Government's ongoing efforts to assess contaminated sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These liabilities will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2003, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate $12,336 million ($9,408 million in 2002). This estimate of possible loss covers only a portion of all claims against the government. As explained in note 14 to the financial statements of the Government in Section 2 of this volume, the total contingency relating to outstanding claims is not determinable. Certain large and significant claims are described below:

Comprehensive land claims: There are currently 73 comprehensive land claims under negotiation, accepted for negotiation or under review. To date, about one third of claims have progressed to a point where quantification is possible; these approximate $2,500 million. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2003, an amount of $7,641 million ($7,859 million in 2002) of taxes assessed was under objection at Canada Customs and Revenue Agency and an amount of $1,420 million ($1,422 million in 2002) was being appealed to either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Insurance Programs

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition. Three Crown corporations currently operate insurance programs as agents of Her Majesty.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada*".

In Table 11.7, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year. Information contained in this table is summarized in Note 14 to the financial statement of the Government in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2003

(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]				Export Development Canada[3][4]	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002	2002-2003	2001-2002
Insurance in force as at reporting date	362,872	346,809	225,648	218,900	46,214	37,452	11,219	12,292
Opening balance of Fund/Allowance	486	455	1,229	896	80	70	[3]	[3]
Revenues for the period—								
Premiums and fees	76	155	755	684	22	18	139	127
Investment income	33	36	294	281	7	8		
Other revenues			67	65	6	3		
Total revenues	109	191	1,116	1,030	35	29	139	127
Expenses for the period—								
Loss on/provision for claims	39	61	120	336			115	83
Interest on loans								
Administrative and tax	16	98	122	110	5	7		
Funds returned to Government								
Other expenses	1	1	335	251	12	12	-35[4]	-1[4]
Total expenses	56	160	577	697	17	19	80	82
Net income/loss (-) for the period	53	31	539	333	18	10	59	45
Closing balance of Fund/Allowance	539	486	1,768	1,229	98	80	[3]	[3]
Net claims during the period [5]		18	180	229	*	*	101	21
Five year average of net claims paid			247	291	*	*	85	70

* Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

[2] Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of 30 September each year. The Corporation determines provisions for claims and unearned premiums at 31 December using valuation factors taking into account new business, claims and interest for the last quarter. The Mortgage-Backed Securities Guarantee Fund (MBSGF) supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage Backed Securities and Canada Mortgage Bonds.

The Mortgage Backed Securities program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as $1,000.

The Canada Mortgage Bond (CMB) program was implemented in 2001. Under the CMB program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as $1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS. Canada Mortgage Bonds issued by the Trust carry the full faith and credit of the Government of Canada and the timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

[3] Export Development Canada provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is $438 million ($457 million in 2002). Comparative figures have been restated to conform to the current year's presentation.

[4] For Export Development Canada, other expenses represent the foreign exchange gain or loss or loss on the allowance for claims.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2002-2003

PUBLIC ACCOUNTS OF CANADA

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2003

Volume II

Part I

Details of Expenses and Revenues

Canada

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Volume II

Part I

Details of Expenses and Revenues

Canada

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VOLUME II (PART I)

2002-2003

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes. Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in Part I display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in the Estimates;
    - forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - amounts of previous years' overexpenditures paid or settled in the current year.
    - proceeds from the disposal of surplus Crown assets.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
  - *Used in the previous year*
    Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer pay-

ments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Part I is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenues and expenses
Table 2	presents expenditures by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 2b	presents details by ministry of the other transfer payments
Table 2c	presents details of the other program expenses of other ministries
Table 3	presents expenditures by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenues by ministry
Table 4a	reconciles Table 4 with Table 1
Table 4b	presents sales of goods and services by ministry
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Business Line*
  This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
  This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.

- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.

- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

2002-2003

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2002-2003. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	2002-2003
TAX REVENUES—	
Income tax—	
Personal	89,529,675
Corporation	22,221,626
Other income tax revenues	3,291,113
	115,042,414
Other taxes and duties—	
Goods and services tax	28,248,557
Energy taxes—	
Excise tax—Gasoline	4,536,058
Excise tax—Aviation gasoline and diesel fuel	456,206
	4,992,264
Customs import duties	3,221,185
Other excise taxes and duties—	
Excise duties	2,024,123
Air travellers security charges	421,006
Miscellaneous excise taxes and duties	2,450,797
	4,895,926
	41,357,932
TOTAL TAX REVENUES	**156,400,346**
EMPLOYMENT INSURANCE PREMIUMS	**17,869,588**
OTHER REVENUES—	
Crown corporation revenues—	
Consolidated Crown corporations revenues	1,850,783
Enterprise Crown corporations and other government business enterprises —	
Share of annual profit	2,961,882
Interest	492,410
	5,305,075
Other program revenues—	
Return on investments	350,602
Sales of goods and services	6,392,712
Miscellaneous revenues	534,577
	7,277,891
Foreign exchange revenues—	
Exchange Fund Account	3,131,745
International Monetary Fund	55,652
Other	191,682
	3,379,079
TOTAL OTHER REVENUES	**15,962,045**
TOTAL REVENUES	**190,231,979**

EXPENSES	2002-2003
Transfer Payments—	
Old age security benefits, guaranteed income supplement and spouse's allowance	25,692,395
Other levels of government —	
Canada health and social transfer	21,100,000
Fiscal arrangements	10,879,325
Alternative payments for standing programs	(2,320,852)
Other	986,948
	30,645,421
Employment insurance benefits	14,495,717
Canada child tax benefits	7,822,687
Other transfer payments	20,076,030
Total Transfer Payments	**98,732,250**
Other Program Expenses—	
Crown Corporation Expenses	6,551,482
Agriculture and Agri-Food	1,096,796
Canada Customs and Revenue Agency	5,612,968
Fisheries and Oceans	1,472,696
Foreign Affairs and International Trade	1,670,069
Health	1,642,724
Human Resources Development	2,719,277
Industry	2,131,299
National Defence	11,317,550
Public Works and Government Services	2,405,725
Solicitor General	4,221,805
Treasury Board	1,460,619
Other ministries	4,957,890
Total Other Program Expenses	**47,260,900**
Total Program Expenses	**145,993,150**
Public Debt Charges	**37,269,880**
TOTAL EXPENSES	**183,263,030**
(SURPLUS) / DEFICIT	**(6,968,949)**

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume I.

(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total ministerial net expenditures
2	**Agriculture and Agri-Food**									
	Department	...	...	...	...	...	2,064,860	2,064,860	627,434	2,692,294
	Canadian Dairy Commission	...	...	...	...	...	...	...	3,135	3,135
	Canadian Food Inspection Agency	...	...	...	...	...	6,562	6,562	469,598	476,160
	Canadian Grain Commission	...	...	...	...	...	...	...	33,474	33,474
	Farm Credit Canada	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	**2,071,422**	**2,071,422**	**1,133,641**	**3,205,063**
3	**Canada Customs and Revenue Agency**	...	...	...	...	...	**243,805**	**243,805**	**3,581,099**	**3,824,904**
4	**Canadian Heritage**									
	Department	...	...	...	...	...	861,009	861,009	258,321	1,119,330
	Canada Council for the Arts	...	...	...	...	...	...	...	153,821	153,821
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	1,046,522	1,046,522
	Telefilm Canada	...	...	...	...	...	...	...	137,501	137,501
	Canadian Museum of Civilization	...	...	...	...	...	...	...	81,314	81,314
	Canadian Museum of Nature	...	...	...	...	...	...	...	28,389	28,389
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	9,340	9,340
	National Archives of Canada	...	...	...	...	...	3,465	3,465	56,455	59,920
	National Arts Centre Corporation	...	...	...	...	...	...	...	26,649	26,649
	National Battlefields Commission	...	...	...	...	...	...	...	8,847	8,847
	National Capital Commission	...	...	...	...	...	...	...	124,669	124,669
	National Film Board	...	...	...	...	...	270	270	65,993	66,263
	National Gallery of Canada	...	...	...	...	...	...	...	42,867	42,867
	National Library	...	...	...	...	...	31	31	45,254	45,285
	National Museum of Science and Technology	...	...	...	...	...	...	...	27,870	27,870
	Parks Canada Agency	...	...	...	...	...	2,340	2,340	458,432	460,772
	Public Service Commission	...	...	...	...	...	...	...	145,743	145,743
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	11,192	11,192	13,248	24,440
	Total Ministry	...	...	...	...	...	**878,307**	**878,307**	**2,731,235**	**3,609,542**

5	**Citizenship and Immigration**									
	Department	...	...	...	...	...	374,047	374,047	618,836	992,883
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	116,824	116,824
	Total Ministry	...	...	...	...	...	**374,047**	**374,047**	**735,660**	**1,109,707**
6	**Environment**									
	Department	...	...	...	...	...	71,600	71,600	685,635	757,235
	Canadian Environmental Assessment Agency	...	...	...	...	...	588	588	12,780	13,368
	Total Ministry	...	...	...	...	...	**72,188**	**72,188**	**698,415**	**770,603**
7	**Finance**									
	Department	...	...	18,600,000	11,717,325	(2,320,852)	1,012,311	29,008,784	37,989,512	66,998,296
	Auditor General	...	...	...	...	...	378	378	71,357	71,735
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	10,127	10,127
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	5,331	5,331
	Financial Transactions and Report Analysis of Canada	...	...	...	...	...	...	...	40,846	40,846
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	7,509	7,509
	Total Ministry	...	...	**18,600,000**	**11,717,325**	**(2,320,852)**	**1,012,689**	**29,009,162**	**38,124,682**	**67,133,844**
8	**Fisheries and Oceans**	...	...	...	...	...	**122,198**	**122,198**	**1,399,760**	**1,521,958**
9	**Foreign Affairs and International Trade**									
	Department	...	...	...	...	...	457,186	457,186	1,296,111	1,753,297
	Canadian Commercial Corporation	...	...	...	...	...	...	...	16,631	16,631
	Canadian International Development Agency	...	...	...	...	...	1,998,601	1,998,601	311,431	2,310,032
	Export Development Canada	...	...	...	...	...	...	...	119,943	119,943
	International Development Research Centre	...	...	...	...	...	...	...	102,228	102,228
	International Joint Commission	...	...	...	...	...	...	...	9,451	9,451
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	2,085	2,085
	Northern Pipeline Agency	...	...	...	...	...	...	...	312	312
	Total Ministry	...	...	...	...	...	**2,455,787**	**2,455,787**	**1,858,192**	**4,313,979**
10	**Governor General**	...	...	...	...	...	**316**	**316**	**20,260**	**20,576**
11	**Health**									
	Department	...	...	...	...	...	1,032,020	1,032,020	1,685,863	2,717,883
	Canadian Institutes of Health Research	...	...	...	...	...	586,826	586,826	34,599	621,425
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	3,452	3,452
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	4,231	4,231
	Total Ministry	...	...	...	...	...	**1,618,845**	**1,618,846**	**1,728,145**	**3,346,991**
12	**Human Resources Development**									
	Department	25,692,395	...	...	...	...	1,548,241	27,240,636	886,528	28,127,164
	Canada Industrial Relations Board	...	...	...	...	...	...	...	13,351	13,351
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	1,566	1,566

TABLE 2

Ministerial Expenditures by Type—*Continued*

(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Tota ministerial net expenditures
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	4,073	4,073
	Total Ministry	**25,692,395**	**...**	**...**	**...**	**...**	**1,548,241**	**27,240,636**	**905,518**	**28,146,154**
13	**Indian Affairs and Northern Development**									
	Department	...	...	...	...	...	4,649,089	4,649,089	719,504	5,368,593
	Canadian Polar Commission	...	...	...	...	...	27	27	905	932
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**4,649,116**	**4,649,116**	**720,409**	**5,369,525**
14	**Industry**									
	Department	...	...	...	...	...	737,688	737,688	561,030	1,298,718
	Atlantic Canada Opportunities Agency	...	...	...	...	...	273,686	273,686	86,525	360,211
	Canadian Space Agency	...	...	...	...	...	52,011	52,011	276,899	328,910
	Canadian Tourism Commission	...	...	...	...	...	...	...	86,296	86,296
	Competition Tribunal	...	...	...	...	...	...	...	1,724	1,724
	Copyright Board	...	...	...	...	...	...	...	2,357	2,357
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	319,523	319,523	47,648	367,171
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	35,017	35,017
	National Research Council of Canada	...	...	...	...	...	147,188	147,188	571,689	718,877
	Natural Sciences and Engineering Research Council	...	...	...	...	...	616,026	616,026	35,267	651,293
	Office of Infrastructure of Canada	...	...	...	...	...	2,760	2,760	9,358	12,118
	Social Sciences and Humanities Research Council	...	...	...	...	...	167,492	167,492	18,721	186,213
	Standards Council of Canada	...	...	...	...	...	...	...	6,580	6,580
	Statistics Canada	...	...	...	...	...	561	561	422,175	422,736
	Western Economic Diversification	...	...	...	...	...	198,509	198,509	48,319	246,828
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**2,515,444**	**2,515,444**	**2,209,605**	**4,725,049**
15	**Justice**									
	Department	...	...	...	...	...	424,639	424,639	517,520	942,159
	Canadian Human Rights Commission	...	...	...	...	...	...	...	23,640	23,640
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	3,778	3,778
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	315,623	315,623
	Federal Court of Canada	...	...	...	...	...	...	...	42,529	42,529
	Law Commission of Canada	...	...	...	...	...	...	...	3,122	3,122
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	17,726	17,726

	Supreme Court of Canada	...	...	...	...	...	...	...	22,387	22,387
	Tax Court of Canada	...	...	...	...	...	...	...	13,185	13,185
	Total Ministry	...	...	...	...	...	**424,639**	**424,639**	**959,510**	**1,384,149**
16	**National Defence**									
	Department	...	...	...	...	...	171,480	171,480	12,243,857	12,415,337
	Canadian Forces Grievance Board	...	...	...	...	...	...	...	8,896	8,896
	Military Police Complaints Commission	...	...	...	...	...	...	...	3,642	3,642
	Total Ministry	...	...	...	...	...	**171,480**	**171,480**	**12,256,395**	**12,427,875**
17	**Natural Resources**									
	Department	...	...	...	...	...	393,597	393,597	598,059	991,656
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	144,572	144,572
	Canadian Nuclear Safety Commission	...	...	...	...	...	778	778	63,024	63,802
	Cape Breton Development Corporation	...	...	...	...	...	...	...	46,536	46,536
	National Energy Board	...	...	...	...	...	...	...	35,446	35,446
	Total Ministry	...	...	...	...	...	**394,375**	**394,375**	**887,637**	**1,282,012**
18	**Parliament**									
	The Senate	...	...	...	...	...	214	214	67,580	67,794
	House of Commons	...	...	...	...	...	874	874	322,261	323,135
	Library of Parliament	...	...	...	...	...	...	...	27,668	27,668
	Total Ministry	...	...	...	...	...	**1,088**	**1,088**	**417,509**	**418,597**
19	**Privy Council**									
	Department	...	...	...	...	...	4,497	4,497	133,460	137,957
	Canadian Centre for Management Development	...	...	...	...	...	170	170	32,348	32,518
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	5,030	5,030
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	31,277	31,277
	Chief Electoral Officer	...	...	...	...	...	647	647	72,939	73,586
	Commissioner of Official Languages	...	...	...	...	...	...	...	16,685	16,685
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	5,341	5,341
	Public Service Staff Relations Board	...	...	...	...	...	...	...	6,542	6,542
	Security Intelligence Review Committee	...	...	...	...	...	...	...	2,098	2,098
	Total Ministry	...	...	...	...	...	**5,314**	**5,314**	**305,720**	**311,034**
20	**Public Works and Government Services**									
	Department	...	...	...	...	...	6,603	6,603	2,416,300	2,422,903
	Communication Canada	...	...	...	...	...	2,303	2,303	124,117	126,420
	Office of Indian Residential Schools Resulation of Canada	...	...	...	...	...	927	927	54,857	55,784
	Total Ministry	...	...	...	...	...	**9,833**	**9,833**	**2,595,274**	**2,605,107**
21	**Solicitor General**									
	Department	...	...	...	...	...	52,817	52,817	79,361	132,178
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	252,979	252,979
	Correctional Service	...	...	...	...	...	3,729	3,729	1,536,532	1,540,261

TABLE 2

Ministerial Expenditures by Type—*Concluded*
(in thousands of dollars)

		Transfer payments [1]								
Section	Department or agency	Old age security benefits [2]	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures [3]	Total ministerial net expenditures
	National Parole Board	...	...	...	...	...	24	24	36,451	36,475
	Office of the Correctional Investigator	...	...	...	...	...	...	...	3,076	3,076
	Royal Canadian Mounted Police	...	...	...	...	...	53,615	53,615	1,790,520	1,844,135
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	822	822
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	4,822	4,822
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**110,185**	**110,185**	**3,704,563**	**3,814,748**
22	**Transport**									
	Department	...	...	...	...	...	316,649	316,649	935,903	1,252,552
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	1,978,802	1,978,802
	Canada Post Corporation	...	...	...	...	...	...	...	237,210	237,210
	Canadian Transportation Agency	...	...	...	...	...	...	...	27,978	27,978
	Civil Aviation Tribunal	...	...	...	...	...	...	...	1,113	1,113
	Total Ministry	**...**	**...**	**...**	**...**	**...**	**316,649**	**316,649**	**3,181,006**	**3,497,655**
23	**Treasury Board**	**...**	**...**	**...**	**...**	**...**	**17,432**	**17,432**	**1,453,086**	**1,470,518**
24	**Veterans Affairs**	**...**	**...**	**...**	**...**	**...**	**1,703,681**	**1,703,681**	**771,438**	**2,475,119**
	Total ministerial net expenditures	**25,692,395**	**...**	**18,600,000**	**11,717,325**	**(2,320,852)**	**20,717,082**	**74,405,950**	**82,378,759**	**156,784,709**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

(1) Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Includes the public debt charges.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenses, the provision for valuation and other items, the full accrual adjustments, the expenses of the consolidated Crown corporations, and the elimination of internal expenses. The difference between total external expenses and net external expenses is revenues netted against expenses, tax credits and repayments, and revenues of consolidated Crown corporations.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	25,692,395	...	...	...	...	...	25,692,395	...	...	...	25,692,395
Other levels of government—											
Canada health and social transfer	18,600,000	...	2,500,000	...	...	...	21,100,000	...	...	...	21,100,000
Fiscal arrangements	11,717,325	...	(838,000)	...	...	...	10,879,325	...	...	...	10,879,325
Alternative payments for Standing programs	(2,320,852)	...	...	...	...	...	(2,320,852)	...	...	...	(2,320,852)
Other	...	...	986,948	...	...	...	986,948	...	...	...	986,948
Total other levels of government	*27,996,473*	...	*2,648,948*	...	...	...	*30,645,421*	...	...	...	*30,645,421*
Employment insurance benefits	...	14,495,717	...	...	...	...	14,495,717	...	...	...	14,495,717
Canada child tax benefits	...	...	...	...	...	...	...	...	7,822,687	...	7,822,687
Other transfer payments[1]	20,717,082	753,349	(969,181)	(425,220)	...	...	20,076,030	...	...	...	20,076,030
Total transfer payments	***74,405,950***	***15,249,066***	***1,679,767***	***(425,220)***	...	...	***90,909,563***	...	***7,822,687***	...	***98,732,250***
Other program expenses—											
Crown Corporation expenses	...	...	...	...	4,700,707	...	4,700,707	...	...	1,850,775[3]	6,551,482
Agriculture and Agri-Food	1,133,641	...	...	(138,814)	...	(13,022)	981,805	114,991	...	...	1,096,796
Canada Customs and Revenue Agency	3,581,099	...	413,000	1,573,725	...	(19,785)	5,548,039	64,929	...	...	5,612,968
Fisheries and Oceans	1,399,760	190	...	56,121	...	(23,702)	1,432,369	40,327	...	...	1,472,696
Foreign Affairs and International Trade	1,858,192	...	...	(210,215)	(111,911)	(22,341)	1,513,725	156,344	...	...	1,670,069
Health	1,728,145	...	...	(121,618)	...	(12,491)	1,594,036	48,688	...	...	1,642,724
Human Resources Development	905,518	1,434,409	...	256,815	...	(200,176)	2,396,566	322,711	...	...	2,719,277
Industry	2,209,605	...	...	(121,555)	(127,893)	(7,466)	1,952,691	178,608	...	...	2,131,299
National Defence	12,256,395	(102,818)	(765,311)	(482,770)	...	(59,123)	10,846,373	471,177	...	...	11,317,550
Public Works and Government Services	2,595,274	2,627	802	(300,406)	...	(72,383)	2,225,914	179,811	...	...	2,405,725
Solicitor General	3,704,563	...	...	(335,825)	...	(48,264)	3,320,474	901,331	...	...	4,221,805
Treasury Board	1,453,086	...	...	(13,352)	...	20,885	1,460,619	...	...	...	1,460,619
Other ministries[2]	11,934,002	11,806	(2,864,475)	138,803	(4,730,719)	(72,987)	4,416,430	541,460	...	...	4,957,890
Total other program expenses	***44,759,280***	***1,346,214***	***(3,215,984)***	***300,909***	***(269,816)***	***(530,855)***	***42,389,748***	***3,020,377***	...	***1,850,775***	***47,260,900***
Total program expenses	**119,165,230**	**16,595,280**	**(1,536,217)**	**(124,311)**	**(269,816)**	**(530,855)**	**133,299,311**	**3,020,377**	**7,822,687**	**1,850,775**	**145,993,150**
Public debt charges	**37,619,479**	**(1,049,832)**	**700,233**	...	...	...	**37,269,880**	...	...	...	**37,269,880**
TOTAL EXPENSES	**156,784,709**	**15,545,448**	**(835,984)**	**(124,311)**	**(269,816)**	**(530,855)**	**170,569,191**	**3,020,377**	**7,822,687**	**1,850,775**	**183,263,030**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Details of other transfer payments are presented in Table 2b.

[2] Details of other program expenses of other ministries are presented in Table 2c.

[3] Consolidated Crown corporation expenses are no longer shown net of revenues on the Statement of Operations. This amount is shown here for information.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	2,071,422	581,536	...	979	...	...	2,653,937	...	...	...	2,653,937
Canada Customs and Revenue Agency	243,805	...	...	...	...	...	243,805	...	...	...	243,805
Canadian Heritage	878,307	...	...	...	...	...	878,307	...	...	...	878,307
Citizenship and Immigration	374,047	...	...	(182,279)	...	...	191,768	...	...	...	191,768
Environment	72,188	...	...	...	...	...	72,188	...	...	...	72,188
Finance	1,012,689	...	...	...	...	...	1,012,689	...	...	...	1,012,689
Fisheries and Oceans	122,198	...	...	...	...	...	122,198	...	...	...	122,198
Foreign Affairs and International Trade	2,455,787	...	...	(61)	...	...	2,455,726	...	...	...	2,455,726
Governor General	316		...	...	...	...	316	...	...	...	316
Health	1,618,845	...	...	...	...	...	1,618,845	...	...	...	1,618,845
Human Resources Development	1,548,241	91,059	...	(37,512)	...	...	1,601,788	...	...	...	1,601,788
Indian Affairs and Northern Development	4,649,116	...	...	...	...	...	4,649,116	...	...	...	4,649,116
Industry	2,515,444	...	...	(193,332)	...	...	2,322,112	...	...	...	2,322,112
Justice	424,639	...	...	...	...	...	424,639	...	...	...	424,639
National Defence	171,480	...	...	...	...	...	171,480	...	...	...	171,480
Natural Resources	394,375	...	...	(11,004)	...	...	383,371	...	...	...	383,371
Parliament	1,088	...	...	...	...	...	1,088	...	...	...	1,088
Privy Council	5,314	...	...	...	...	...	5,314	...	...	...	5,314
Public Works and Government Services	9,833	...	...	(2,011)	...	...	7,822	...	...	...	7,822
Solicitor General	110,185	...	...	...	...	...	110,185	...	...	...	110,185
Transport	316,649	...	...	...	...	...	316,649	...	...	...	316,649
Treasury Board	17,432	...	...	...	...	...	17,432	...	...	...	17,432
Veterans Affairs	1,703,681	...	...	...	...	...	1,703,681	...	...	...	1,703,681
Sub total	20,717,082	672,595	...	(425,220)	...	...	20,964,457	...	...	...	20,964,457
Provision for valuation and other items	...	80,754	(969,181)		...	...	(888,427)	...	...	...	(888,427)
Total other transfer payments	20,717,082	753,349	(969,181)	(425,220)	...	...	20,076,030	...	...	...	20,076,030

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Internal expenses	NET EXTERNAL EXPENSES	Revenues netted against expenses	Tax credits and repayments	Revenues of consolidated Crown corporations	TOTAL EXTERNAL EXPENSES
Canadian Heritage	2,731,235	5,748	...	(8,734)	(1,631,989)	(12,182)	1,084,078	43,839	...	...	1,127,917
Citizenship and Immigration	735,660	...	...	131,116	...	(7,380)	859,396	...	...	...	859,396
Environment	698,415	63	...	(1,015)	...	(8,217)	689,246	42,312	...	...	731,558
Finance	505,203	...	...	(26,524)	...	(2,564)	476,115	59,887	...	...	536,002
Governor General	20,260	...	...	(913)	...	72	19,419	...	...	...	19,419
Indian Affairs and Northern Development	720,409	...	...	(44,349)	(27,517)	(7,156)	641,387	...	...	...	641,387
Justice	959,510	...	...	(12,982)	...	(497)	946,031	210	...	...	946,241
Natural Resources	887,637	1,175	...	(34,500)	(191,108)	(6,622)	656,582	37,179	...	...	693,761
Parliament	417,509	...	...	(9,975)	...	(1,141)	406,393	1,108	...	...	407,501
Privy Council	305,720	...	...	(18,299)	...	(2,316)	285,105	...	...	...	285,105
Transport	3,181,006	4,820	...	188,625	(2,880,105)	(36,644)	457,702	356,925	...	...	814,627
Veterans Affairs	771,438	...	...	(9,357)	...	11,660	773,741	...	...	...	773,741
Sub total	11,934,002	11,806	...	153,093	(4,730,719)	(72,987)	7,295,195	541,460	...	...	7,836,655
Provision for valuation and other items	...	...	(2,864,475)	(14,290)	...	...	(2,878,765)	...	...	...	(2,878,765)
Total other program expenses	11,934,002	11,806	(2,864,475)	138,803	(4,730,719)	(72,987)	4,416,430	541,460	...	...	4,957,890

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1.

(in thousands of dollars)

														Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
2	**Agriculture and Agri-Food**																	
	Department	410,716	34,356	5,344	92,738	7,983	16,340	38,174	21,460	36,895	2,064,860	...	1,422	2,730,288	37,994	...	37,994	2,692,294
	Canadian Dairy Commission	2,451	443	28	660	293	9	62	...	182	...	...	(993)	3,135	...	...	...	3,135
	Canadian Food Inspection Agency	380,603	29,172	1,248	46,686	2,042	10,040	15,281	96	34,391	6,562	...	812	526,933	50,310	463	50,773	476,160
	Canadian Grain Commission	47,964	3,026	264	1,507	3,725	435	741	...	2,524	...	...	(24)	60,162	26,688	...	26,688	33,474
	Total Ministry	**841,734**	**66,997**	**6,884**	**141,591**	**14,043**	**26,824**	**54,258**	**21,556**	**73,992**	**2,071,422**	**...**	**1,217**	**3,320,518**	**114,992**	**463**	**115,455**	**3,205,063**
3	**Canada Customs and Revenue Agency**	**2,996,890**	**194,661**	**6,031**	**195,773**	**14,418**	**84,234**	**55,460**	**22,550**	**130,094**	**243,805**	**...**	**23,850**	**3,967,766**	**64,929**	**77,933**	**142,862**	**3,824,904**
4	**Canadian Heritage**																	
	Department	152,376	19,571	10,138	53,880	3,136	2,248	6,211	...	11,507	861,009	...	2,909	1,122,985	3,401	254	3,655	1,119,330
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	153,821	153,821	...	...	...	153,821
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,046,522	1,046,522	...	...	...	1,046,522
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	137,501	137,501	...	...	...	137,501
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	81,314	81,314	...	...	...	81,314
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	28,389	28,389	...	...	...	28,389
	Canadian Radio-television and Telecommunications Commission	33,879	1,386	1,160	3,657	313	379	422	...	1,109	...	...	...	42,305	32,965	...	32,965	9,340

	National Archives of Canada	40,070	1,601	294	9,015	356	957	1,946	...	2,635	3,465	...	(204)	60,135	215	...	215	59,920
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	26,649	26,649	...	...	...	26,649
	National Battlefields Commission	2,871	80	132	744	26	394	649	195	150	...	...	3,606	8,847	...	...	...	8,847
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	124,669	124,669	...	...	...	124,669
	National Film Board	35,782	4,089	1,249	14,825	8,616	1,565	1,505	...	3,919	270	...	2,001	73,821	6,664	894	7,558	66,263
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	42,867	42,867	...	...	...	42,867
	National Library	31,175	1,525	403	3,189	190	1,106	2,341	...	3,297	31	...	28	45,285	...	...	...	45,285
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	27,870	27,870	...	...	...	27,870
	Parks Canada Agency	269,516	22,366	6,720	62,186	11,273	17,715	30,044	9,718	13,706	2,340	...	15,188	460,772	...	...	...	460,772
	Public Service Commission	115,430	7,618	1,684	19,862	1,678	2,007	1,827	...	7,007	...	...	1,903	159,016	594	12,679	13,273	145,743
	Status of Women—Office of the Co-ordinator	8,606	857	521	2,346	71	166	161	...	360	11,192	...	160	24,440	...	...	...	24,440
	Total Ministry	**689,705**	**59,093**	**22,301**	**171,704**	**25,659**	**26,537**	**45,106**	**9,913**	**43,690**	**878,307**	...	**1,695,193**	**3,667,208**	**43,839**	**13,827**	**57,666**	**3,609,542**
5	**Citizenship and Immigration**																	
	Department	353,875	38,723	11,702	156,187	4,139	10,344	9,852	572	19,864	374,047	...	13,578	992,883	...	...	...	992,883
	Immigration and Refugee Board of Canada	87,143	4,415	537	17,306	1,185	1,365	1,387	...	3,482	...	...	4	116,824	...	...	...	116,824
	Total Ministry	**441,018**	**43,138**	**12,239**	**173,493**	**5,324**	**11,709**	**11,239**	**572**	**23,346**	**374,047**	...	**13,582**	**1,109,707**	...	...	...	**1,109,707**
6	**Environment**																	
	Department	441,649	54,556	8,357	112,317	23,341	11,098	23,676	863	36,928	71,600	...	48,262	832,647	42,180	33,232	75,412	757,235
	Canadian Environmental Assessment Agency	8,977	966	190	2,352	250	6	201	...	189	588	...	2	13,721	132	221	353	13,368
	Total Ministry	**450,626**	**55,522**	**8,547**	**114,669**	**23,591**	**11,104**	**23,877**	**863**	**37,117**	**72,188**	...	**48,264**	**846,368**	**42,312**	**33,453**	**75,765**	**770,603**
7	**Finance**																	
	Department	75,128	7,688	2,293	13,452	805	2,023	61,401	...	6,665	29,008,784	37,619,479	212,331	67,010,049	124	11,629	11,753	66,998,296
	Auditor General	53,270	4,719	581	7,905	264	867	437	...	2,230	378	...	1,084	71,735	...	...	...	71,735
	Canadian International Trade Tribunal	8,071	439	45	611	84	80	319	...	477	...	...	1	10,127	...	...	...	10,127
	Financial Consumer Agency of Canada	2,807	144	88	1,486	480	38	55	14	101	...	...	118	5,331	...	...	...	5,331
	Financial Transactions and Reports Analysis Centre	14,754	2,024	270	7,408	2,618	1,280	284	...	7,548	...	...	4,660	40,846	...	...	...	40,846
	Office of the Superintendent of Financial Institutions	50,721	4,521	836	6,018	4,244	603	1,049	152	2,309	...	...	(211)	70,242	59,763	2,970	62,733	7,509
	Total Ministry	**204,751**	**19,535**	**4,113**	**36,880**	**8,495**	**4,891**	**63,545**	**166**	**19,330**	**29,009,162**	**37,619,479**	**217,983**	**67,208,330**	**59,887**	**14,599**	**74,486**	**67,133,844**
8	**Fisheries and Oceans**	**770,483**	**74,670**	**7,262**	**188,769**	**25,619**	**124,086**	**85,058**	**43,165**	**108,398**	**122,198**	...	**13,754**	**1,563,462**	**40,327**	**1,177**	**41,504**	**1,521,958**

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
9	**Foreign Affairs and International Trade**																	
	Department	683,530	152,979	11,087	207,894	150,536	56,558	55,442	36,072	74,059	457,186	...	24,298	1,909,641	156,344	...	156,344	1,753,297
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	16,631	16,631	...	...	...	16,631
	Canadian International Development Agency	129,310	17,621	909	58,499	2,783	5,371	1,590	...	8,764	1,998,601	...	86,584	2,310,032	...	...	...	2,310,032
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	...	119,943	119,943	...	...	...	119,943
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	102,228	102,228	...	...	...	102,228
	International Joint Commission	3,443	1,024	194	4,178	345	10	110	...	147	...	...	...	9,451	...	...	...	9,451
	NAFTA Secretariat, Canadian Section	962	156	8	730	60	10	33	...	21	...	...	105	2,085	...	...	...	2,085
	Northern Pipeline Agency	156	33	1	104	9	...	...	...	10	...	...	(1)	312	...	...	...	312
	Total Ministry	**817,401**	**171,813**	**12,199**	**271,405**	**153,733**	**61,949**	**57,175**	**36,072**	**83,001**	**2,455,787**	**...**	**349,788**	**4,470,323**	**156,344**	**...**	**156,344**	**4,313,979**
10	**Governor General**	**11,681**	**1,849**	**846**	**2,629**	**284**	**92**	**1,544**	**...**	**1,147**	**316**	**...**	**188**	**20,576**	**...**	**...**	**...**	**20,576**
11	**Health**																	
	Department	674,407	167,585	37,206	403,136	23,132	40,361	321,350	3,733	63,207	1,032,020	...	4,691	2,770,828	48,688	4,257	52,945	2,717,883
	Canadian Institutes of Health Research	17,220	5,025	1,455	7,670	380	789	937	...	1,114	586,826	...	9	621,425	...	...	...	621,425
	Hazardous Materials Information Review Commission	2,610	111	45	353	16	33	94	...	109	...	...	81	3,452	...	...	...	3,452
	Patented Medicine Prices Review Board	2,912	213	85	604	11	8	162	...	140	...	...	96	4,231	...	...	...	4,231
	Total Ministry	**697,149**	**172,934**	**38,791**	**411,763**	**23,539**	**41,191**	**322,543**	**3,733**	**64,570**	**1,618,846**	**...**	**4,877**	**3,399,936**	**48,688**	**4,257**	**52,945**	**3,346,991**
12	**Human Resources Development**																	
	Department	1,529,015	116,196	23,128	394,768	182,040	24,161	13,211	...	61,239	27,240,636	...	153,887	29,738,281	319,277	1,291,840	1,611,117	28,127,164
	Canada Industrial Relations Board	9,336	1,315	29	1,389	294	163	209	...	447	...	...	169	13,351	...	...	...	13,351

Canadian Artists and Producers Professional Relations Tribunal	889	103	104	329	23	8	38	...	72	...	...	...	1,566	...	...	...	1,566
Canadian Centre for Occupational Health and Safety	5,528	218	304	1,178	18	177	221	...	631	...	...	...	8,275	3,435	767	4,202	4,073
Total Ministry	**1,544,768**	**117,832**	**23,565**	**397,664**	**182,375**	**24,509**	**13,679**	...	**62,389**	**27,240,636**	...	**154,856**	**29,761,473**	**322,712**	**1,292,607**	**1,615,319**	**28,146,154**
13 **Indian Affairs and Northern Development**																	
Department	320,930	46,867	9,063	147,330	12,702	12,913	13,924	7,450	27,231	4,649,089	...	121,094	5,368,593	...	...	...	5,368,593
Canadian Polar Commission	404	182	53	149	94	2	6	...	6	27	...	9	932	...	...	...	932
Total Ministry	**321,334**	**47,049**	**9,116**	**147,479**	**12,796**	**12,915**	**13,930**	**7,450**	**27,237**	**4,649,116**	...	**121,103**	**5,369,525**	...	...	...	**5,369,525**
14 **Industry**																	
Department	447,517	46,835	13,516	118,851	9,384	13,331	13,825	3,396	33,894	737,688	...	(906)	1,437,331	132,303	6,310	138,613	1,298,718
Atlantic Canada Opportunities Agency	49,662	7,772	2,537	20,119	1,326	1,004	1,090	...	3,623	273,686	...	(608)	360,211	...	...	...	360,211
Canadian Space Agency	47,585	7,568	1,665	134,720	792	2,172	3,033	...	77,102	52,011	...	2,262	328,910	...	...	...	328,910
Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	86,296	86,296	...	...	...	86,296
Competition Tribunal	909	155	27	585	6	2	33	...	7	...	...	...	1,724	...	...	...	1,724
Copyright Board	1,390	166	77	544	37	22	43	...	75	...	...	3	2,357	...	...	...	2,357
Economic Development Agency of Canada for the Regions of Quebec	32,879	3,020	2,229	6,890	744	140	359	...	1,229	319,523	...	158	367,171	...	...	...	367,171
Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	35,017	35,017	...	...	...	35,017
National Research Council of Canada	291,826	25,214	5,774	58,321	3,658	12,760	45,212	48,998	89,484	147,188	...	(9,558)	718,877	...	...	...	718,877
Natural Sciences and Engineering Research Council	20,522	3,392	1,758	6,649	477	706	506	...	1,257	616,026	...	...	651,293	...	...	...	651,293
Office of Infrastructure of Canada	3,281	253	85	4,631	32	517	110	...	445	2,760	...	4	12,118	...	...	...	12,118
Social Sciences and Humanities Research Council	12,278	1,318	719	3,286	217	256	102	...	543	167,492	...	2	186,213	...	...	...	186,213
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	6,580	6,580	...	...	...	6,580
Statistics Canada	441,793	23,662	2,948	23,241	7,369	6,601	23,033	...	3,753	561	...	54	533,015	46,305	63,974	110,279	422,736
Western Economic Diversification	28,479	3,531	878	9,387	606	138	659	...	1,607	198,509	...	3,034	246,828	...	...	...	246,828
Total Ministry	**1,378,121**	**122,886**	**32,213**	**387,224**	**24,648**	**37,649**	**88,005**	**52,394**	**213,019**	**2,515,444**	...	**122,338**	**4,973,941**	**178,608**	**70,284**	**248,892**	**4,725,049**
15 **Justice**																	
Department	366,485	33,838	9,689	103,808	7,819	4,848	6,397	1,650	8,974	424,639	...	(25,988)	942,159	...	...	...	942,159
Canadian Human Rights Commission	17,461	1,078	303	3,288	235	178	283	...	563	...	...	231	23,640	...	...	...	23,640
Canadian Human Rights Tribunal	2,003	361	12	931	220	21	39	...	168	...	...	23	3,778	...	...	...	3,778
Commissioner for Federal Judicial Affairs	284,753	20,975	11	3,279	35	119	227	...	1,236	...	...	5,224	315,859	210	26	236	315,623
Federal Court of Canada	30,832	1,895	228	5,069	435	688	1,487	...	1,843	...	...	53	42,530	...	1	1	42,529

TABLE 3

Ministerial Expenditures by Standard Object—*Continued*
(in thousands of dollars)

															Less: revenues netted against expenditures			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
	Law Commission of Canada	1,312	270	319	968	73	37	40	...	104	...	...	(1)	3,122	...	...	...	3,122
	Offices of the Information and Privacy Commissioners of Canada	12,862	879	421	2,297	54	89	173	...	972	...	...	(21)	17,726	...	...	...	17,726
	Supreme Court of Canada	16,162	1,121	225	2,257	93	324	1,201	...	937	...	...	67	22,387	...	...	...	22,387
	Tax Court of Canada	8,407	634	35	2,726	126	278	479	...	501	...	...	(1)	13,185	...	...	...	13,185
	Total Ministry	**740,277**	**61,051**	**11,243**	**124,623**	**9,090**	**6,582**	**10,326**	**1,650**	**15,298**	**424,639**	**...**	**(20,393)**	**1,384,386**	**210**	**27**	**237**	**1,384,149**
16	**National Defence**																	
	Department	6,129,703	658,704	30,962	1,686,359	147,069	900,579	791,349	168,206	2,020,693	171,480	...	194,447	12,899,551	471,176	13,038	484,214	12,415,337
	Canadian Forces Grievance Board	3,885	324	30	3,387	559	19	51	...	637	...	...	4	8,896	...	...	...	8,896
	Military Police Complaints Commission	1,987	180	125	914	201	11	99	...	121	...	...	4	3,642	...	...	...	3,642
	Total Ministry	**6,135,575**	**659,208**	**31,117**	**1,690,660**	**147,829**	**900,609**	**791,499**	**168,206**	**2,021,451**	**171,480**	**...**	**194,455**	**12,912,089**	**471,176**	**13,038**	**484,214**	**12,427,875**
17	**Natural Resources**																	
	Department	360,032	35,849	25,753	117,226	9,054	11,172	20,960	12,041	35,214	393,597	...	7,937	1,028,835	37,179	...	37,179	991,656
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	144,572	144,572	...	...	...	144,572
	Canadian Nuclear Safety Commission	45,172	4,700	785	8,255	445	835	738	...	2,092	778	...	2	63,802	...	...	...	63,802
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	46,536	46,536	...	...	...	46,536
	National Energy Board	25,882	2,523	291	3,869	640	413	535	...	1,269	...	...	24	35,446	...	...	...	35,446
	Total Ministry	**431,086**	**43,072**	**26,829**	**129,350**	**10,139**	**12,420**	**22,233**	**12,041**	**38,575**	**394,375**	**...**	**199,071**	**1,319,191**	**37,179**	**...**	**37,179**	**1,282,012**
18	**Parliament**																	
	The Senate	45,981	9,754	177	6,442	851	745	1,186	...	2,388	214	...	56	67,794	...	...	...	67,794
	House of Commons	232,531	38,958	5,209	14,079	8,285	5,214	7,163	...	11,624	874	...	197	324,134	987	12	999	323,135
	Library of Parliament	22,548	395	227	1,517	258	500	1,539	...	881	...	...	7	27,872	121	83	204	27,668
	Total Ministry	**301,060**	**49,107**	**5,613**	**22,038**	**9,394**	**6,459**	**9,888**	**...**	**14,893**	**1,088**	**...**	**260**	**419,800**	**1,108**	**95**	**1,203**	**418,597**

19	**Privy Council**																	
	Department	81,180	8,831	5,997	17,341	2,568	5,198	2,235	...	9,322	4,497	...	788	137,957	...	...	...	137,957
	Canadian Centre for Management Development	15,386	1,440	1,206	11,301	337	242	935	...	1,494	170	...	7	32,518	...	...	...	32,518
	Canadian Intergovernmental Conference Secretariat	2,248	1,002	79	637	560	66	57	...	216	...	...	165	5,030	...	...	...	5,030
	Canadian Transportation Accident Investigation and Safety Board	20,925	1,918	1,480	4,329	112	553	467	...	1,490	...	...	3	31,277	...	...	...	31,277
	Chief Electoral Officer	30,740	3,195	9,738	18,535	4,646	1,416	614	350	3,678	647	...	27	73,586	...	...	...	73,586
	Commissioner of Official Languages	10,073	878	282	3,875	95	29	232	...	1,217	...	...	4	16,685	...	...	...	16,685
	National Round Table on the Environment and the Economy	2,289	616	362	1,764	141	30	45	...	173	...	...	(79)	5,341	...	...	...	5,341
	Public Service Staff Relations Board	4,698	429	30	895	147	34	163	...	146	...	...	...	6,542	...	...	...	6,542
	Security Intelligence Review Committee	1,438	161	94	225	11	59	20	...	90	...	...	...	2,098	...	...	...	2,098
	Total Ministry	**168,977**	**18,470**	**19,268**	**58,902**	**8,617**	**7,627**	**4,768**	**350**	**17,826**	**5,314**	...	**915**	**311,034**	...	...	...	**311,034**
20	**Public Works and Government Services**																	
	Department	908,881	236,597	13,346	880,131	672,308	817,149	190,443	356,332	126,656	6,603	...	311,268	4,519,714	175,245	1,921,566	2,096,811	2,422,903
	Communication Canada	33,498	7,411	36,980	51,031	1,132	2,491	3,205	...	2,940	2,303	...	(112)	140,879	4,566	9,893	14,459	126,420
	Office of Indian Residential Schools Resolution of Canada	19,706	1,927	937	16,925	97	259	228	...	505	927	...	14,273	55,784	...	...	...	55,784
	Total Ministry	**962,085**	**245,935**	**51,263**	**948,087**	**673,537**	**819,899**	**193,876**	**356,332**	**130,101**	**9,833**	...	**325,429**	**4,716,377**	**179,811**	**1,931,459**	**2,111,270**	**2,605,107**
21	**Solicitor General**																	
	Department	25,818	2,643	608	47,580	431	682	455	...	1,132	52,817	...	12	132,178	...	...	...	132,178
	Canadian Security Intelligence Service	145,170	...	...	...	...	...	...	...	...	...	...	107,809	252,979	...	...	...	252,979
	Correctional Service	1,015,369	35,862	1,292	220,485	7,622	20,647	122,351	88,772	33,253	3,729	...	78,246	1,627,628	20,830	66,537	87,367	1,540,261
	National Parole Board	28,861	2,647	116	2,912	164	594	306	...	840	24	...	11	36,475	...	...	...	36,475
	Office of the Correctional Investigator	2,224	257	18	333	10	41	26	...	165	...	...	2	3,076	...	...	...	3,076
	Royal Canadian Mounted Police	1,851,030	168,593	2,011	211,152	70,882	64,035	94,110	54,987	219,377	53,615	...	69,368	2,859,160	880,500	134,525	1,015,025	1,844,135
	Royal Canadian Mounted Police External Review Committee	606	22	36	126	8	...	10	...	14	...	...	...	822	...	...	...	822
	Royal Canadian Mounted Police Public Complaints Commission	3,056	275	77	1,094	45	61	80	...	134	...	...	...	4,822	...	...	...	4,822
	Total Ministry	**3,072,134**	**210,299**	**4,158**	**483,682**	**79,162**	**86,060**	**217,338**	**143,759**	**254,915**	**110,185**	...	**255,448**	**4,917,140**	**901,330**	**201,062**	**1,102,392**	**3,814,748**

TABLE 3

Ministerial Expenditures by Standard Object—*Concluded*

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services [1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works [2] (8)	Acquisition of machinery and equipment [3] (9)	Transfer payments [4] (10)	Public debt charges [5] (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures External revenues	Less: revenues netted against expenditures Internal revenues	Less: revenues netted against expenditures Total	Total ministerial net expenditures
22	**Transport**																	
	Department	369,312	45,137	5,981	132,915	3,835	25,463	17,027	6,379	43,294	316,649	...	671,849	1,637,841	356,925	28,364	385,289	1,252,552
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,978,802	1,978,802	...	...	...	1,978,802
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	237,210	237,210	...	...	...	237,210
	Canadian Transportation Agency	22,724	1,292	483	1,670	177	290	349	...	989	...	...	4	27,978	...	...	...	27,978
	Civil Aviation Tribunal	666	131	20	222	11	28	16	...	19	...	...	...	1,113	...	...	...	1,113
	Total Ministry	**392,702**	**46,560**	**6,484**	**134,807**	**4,023**	**25,781**	**17,392**	**6,379**	**44,302**	**316,649**	...	**2,887,865**	**3,882,944**	**356,925**	**28,364**	**385,289**	**3,497,655**
23	**Treasury Board**	**1,517,680**	**6,261**	**3,520**	**51,603**	**902**	**1,606**	**1,850**	...	**6,716**	**17,432**	...	**536**	**1,608,106**	...	**137,588**	**137,588**	**1,470,518**
24	**Veterans Affairs**	**232,903**	**25,999**	**1,356**	**253,331**	**8,573**	**8,503**	**191,440**	**2,727**	**8,697**	**1,703,681**	...	**37,909**	**2,475,119**	...	...	...	**2,475,119**
	Total ministerial net expenditures	**25,120,140**	**2,513,941**	**344,958**	**6,538,126**	**1,465,790**	**2,343,236**	**2,296,029**	**889,878**	**3,440,103**	**74,405,950**	**37,619,479**	**6,647,689**	**163,625,319**	**3,020,377**	**3,820,233**	**6,840,610**	**156,784,709**

Notes— If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Additional details are provided in Section 4 of Volume II (Part II).

[2] Additional details are provided in Section 5 of Volume II (Part II).

[3] Additional details are provided in Section 6 of Volume II (Part II).

[4] Additional details are provided in Section 7 of Volume II (Part II).

[5] Additional details are provided in Section 8 of Volume II (Part II).

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the provision for valuation and other items, full accrual adjustments, the expenses of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

								Less:		
	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Full accrual adjustments	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENSES	Internal expenses	Internal revenues netted against expenses	TOTAL EXTERNAL EXPENSES
Transfer payments	74,405,950	15,249,066	1,679,767	(425,220)	...	7,822,687	98,732,250	...	...	98,732,250
Crown corporations	...	...	...	...	6,165,813	...	6,165,813	...	...	6,165,813
Personnel	25,120,140	(373,437)	(2,973,265)	...	...	...	21,773,438	...	...	21,773,438
Transportation and communications	2,513,941	...	...	...	...	...	2,513,941	18,735	129,119	2,366,087
Information	344,958	...	...	...	...	...	344,958	2,239	15,432	327,287
Professional and special services	6,538,126	...	...	...	...	...	6,538,126	156,178	1,076,341	5,305,607
Rentals	1,465,790	...	...	...	...	...	1,465,790	39,099	269,461	1,157,230
Repair and maintenance	2,343,236	...	...	...	...	...	2,343,236	34,334	236,623	2,072,279
Utilities, materials and supplies	2,296,029	...	...	...	...	...	2,296,029	12,845	88,529	2,194,655
Acquisition of land, buildings and works	889,878	...	...	(889,878)	...	...	...	...	...	...
Acquisition of machinery and equipment	3,440,103	...	...	(3,440,103)	...	...	...	...	...	...
Public debt charges	37,619,479	(1,049,832)	700,233	...	...	...	37,269,880	...	...	37,269,880
Other subsidies and payments	6,647,689	285,242	(242,719)	1,563,465	(4,970,524)	...	3,283,153	106,156	731,588	2,445,409
Amortization expenses	...	...	...	3,005,581	334,984	...	3,340,565	...	...	3,340,565
Loss on disposal of assets	...	...	...	61,844	50,686	...	112,530	...	...	112,530
Total gross	163,625,319	14,111,039	(835,984)	(124,311)	1,580,959	7,822,687	186,179,709	369,586	2,547,093	183,263,030
Other Items:										
Employment Insurance Account	...	1,434,409	...	...	...	...	1,434,409	161,269	1,273,140	...
Less:										
Revenues netted against expenditures—										
External revenues	3,020,377	...	...	...	...	...	3,020,377	...	...	3,020,377
Internal revenues	3,820,233	...	...	...	...	...	3,820,233	...	3,820,233	...
Revenues of consolidated Crown corporations	...	...	...	...	1,850,775 [1]	...	1,850,775	...	...	1,850,775
Tax credits and repayments	...	...	...	...	...	7,822,687	7,822,687	...	...	7,822,687
	(6,840,610)	1,434,409	...	...	(1,850,775)	(7,822,687)	(15,079,663)	161,269	(2,547,093)	(12,693,839)
Total net	**156,784,709**	**15,545,448**	**(835,984)**	**(124,311)**	**(269,816)**	...	**171,100,046**	**530,855**	...	**170,569,191**

Note: If no amount is shown, either the expenditures were less than $500 or none were reported.

[1] Consolidated Crown corporation expenses are no longer shown net of revenues on the Statement of Operations. This amount is shown here for information.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry.

The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1.

(in thousands of dollars)

			Other revenues						
Section	Department or agency	Tax revenues	Return on investments (1)	Refunds of previous years' expenditures	Sales of goods and services (2)	Proceeds from the disposal of surplus Crown assets	Miscellaneous (3)	Total other revenues	Total ministerial revenues
2	**Agriculture and Agri-Food**								
	Department	...	1,989	130,855	46,953	3,563	7,511	190,871	190,871
	Canadian Dairy Commission	...	...	12	...	...	...	12	12
	Canadian Food Inspection Agency	...	...	...	56,678	404	624	57,706	57,706
	Canadian Grain Commission	...	...	...	25,857	...	...	25,857	25,857
	Total Ministry	...	1,989	130,867	129,488	3,967	8,135	274,446	274,446
3	**Canada Customs and Revenue Agency**	148,562,661	...	9,722	201,993	588	1,786,014	1,998,317	150,560,978
4	**Canadian Heritage**								
	Department	...	...	10,356	3,781	5	57,960	72,102	72,102
	Canadian Radio-television and Telecommunications Commission	...	...	58	136,411	2	58	136,529	136,529
	National Archives of Canada	...	...	37	242	143	10	432	432
	National Battlefields Commission	...	...	...	...	...	1,424	1,424	1,424
	National Library	...	...	22	...	4	55	81	81
	Parks Canada Agency	...	...	...	78,562	...	78,076	156,638	156,638
	Public Service Commission	...	...	527	...	7	293	827	827
	Status of Women—Office of the Co-ordinator	...	...	40	...	1	...	41	41
	Total Ministry	...	...	11,040	218,996	162	137,876	368,074	368,074
5	**Citizenship and Immigration**								
	Department	...	876	13,399	436,919	123	3,283	454,600	454,600
	Immigration and Refugee Board of Canada	...	...	246	...	...	2	248	248
	Total Ministry	...	876	13,645	436,919	123	3,285	454,848	454,848

6	**Environment**								
	Department	...	...	618	81,269	281	843	83,011	83,011
	Canadian Environmental Assessment Agency	...	...	22	349	...	...	371	371
	Total Ministry	—	—	**640**	**81,618**	**281**	**843**	**83,382**	**83,382**
7	**Finance**								
	Department	...	5,415,425	490	11,792	11	416,948	5,844,666	5,844,666
	Auditor General	...	...	412	...	51	809	1,272	1,272
	Canadian International Trade Tribunal	...	...	9	...	...	2	11	11
	Financial Consumer Agency of Canada	...	...	...	5,383	...	...	5,383	5,383
	Financial Transactions and Reports Analysis Centre of Canada	...	...	1	...	12	...	13	13
	Office of the Superintendent of Financial Institutions	...	...	...	70,811	1	...	70,812	70,812
	Total Ministry	...	**5,415,425**	**912**	**87,986**	**75**	**417,759**	**5,922,157**	**5,922,157**
8	**Fisheries and Oceans**	—	**107**	**4,614**	**93,639**	**2,690**	**3,416**	**104,466**	**104,466**
9	**Foreign Affairs and International Trade**								
	Department	...	684	8,493	203,558	2,504	74,940	290,179	290,179
	Canadian International Development Agency	...	1,604	13,359	39	2	6,262	21,266	21,266
	Export Development Canada	...	99,982	...	...	...	91	100,073	100,073
	International Joint Commission	...	...	492	...	...	572	1,064	1,064
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	22	22	22
	Northern Pipeline Agency	...	...	...	589	...		589	589
	Total Ministry	—	**102,270**	**22,344**	**204,186**	**2,506**	**81,887**	**413,193**	**413,193**
10	**Governor General**	—	—	**2**	—	**6**	**127**	**135**	**135**
11	**Health**								
	Department	...	...	33,463	61,527	291	...	95,281	95,281
	Canadian Institutes of Health Research	...	...	1,770	...	...	1	1,771	1,771
	Hazardous Materials Information Review Commission	...	...	...	354	...	...	354	354
	Patented Medicine Prices Review Board	...	...	(100)	27	...	...	(73)	(73)
	Total Ministry	—	—	**35,133**	**61,908**	**291**	**1**	**97,333**	**97,333**
12	**Human Resources Development**								
	Department	...	152,745	18,423	8	226	189,652	361,054	361,054
	Canada Industrial Relations Board	...	...	36	3	...	...	39	39
	Canadian Centre for Occupational Health and Safety	...	...	...	4,185	...	...	4,185	4,185
	Total Ministry	—	**152,745**	**18,459**	**4,196**	**226**	**189,652**	**365,278**	**365,278**
13	**Indian Affairs and Northern Development**	—	**100,811**	**16,158**	**40,265**	**78**	**16,155**	**173,467**	**173,467**

TABLE 4

Ministerial Revenues—*Continued*

(in thousands of dollars)

Section	Department or agency	Tax revenues	Other revenues						Total ministerial revenues
			Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Miscellaneous [3]	Total other revenues	
14	**Industry**								
	Department	...	20,123	12,744	408,879	565	100,154	542,465	542,465
	Atlantic Canada Opportunities Agency	...	215	878	5,482	5	58,052	64,632	64,632
	Canadian Space Agency	...	...	2,962	3,511	21	185	6,679	6,679
	Economic Development Agency of Canada for the Regions of Quebec	...	...	1,591	20,578	4	28,372	50,545	50,545
	National Research Council of Canada	...	...	1,573	90,158	734	...	92,465	92,465
	Natural Sciences and Engineering Research Council	...	...	1,032	...	...	2	1,034	1,034
	Office of Infrastructure of Canada	...	...	4	...	...	...	4	4
	Social Sciences and Humanities Research Council	...	...	588	...	...	3	591	591
	Statistics Canada	...	...	77	867	13	167	1,124	1,124
	Western Economic Diversification	...	...	3,360	19,372	14	14,222	36,968	36,968
	Total Ministry	...	**20,338**	**24,809**	**548,847**	**1,356**	**201,157**	**796,507**	**796,507**
15	**Justice**								
	Department	...	...	4,918	21,412	6	1,854	28,190	28,190
	Canadian Human Rights Commission	...	...	134	...	8	...	142	142
	Canadian Human Rights Tribunal	...	...	4	...	...	1	5	5
	Commissioner for Federal Judicial Affairs	...	...	...	236	...	9,959	10,195	10,195
	Federal Court of Canada	...	...	137	1,190	35	5,347	6,709	6,709
	Law Commission of Canada	...	...	63	...	...	...	63	63
	Offices of the Information and Privacy Commissioners of Canada	...	...	95	...	11	...	106	106
	Supreme Court of Canada	...	...	53	116	6	67	242	242
	Tax Court of Canada	...	...	1	...	...	3,002	3,003	3,003
	Total Ministry	...	...	**5,405**	**22,954**	**66**	**20,230**	**48,655**	**48,655**
16	**National Defence**								
	Department	...	637	37,225	482,804	15,516	9,371	545,553	545,553
	Canadian Forces Grievance Board	...	...	26	...	...	...	26	26
	Military Police Complaints Commission	...	...	64	...	...	...	64	64
	Total Ministry	...	**637**	**37,315**	**482,804**	**15,516**	**9,371**	**545,643**	**545,643**

17	**Natural Resources**								
	Department	...	181	4,954	104,730	303	50	110,218	110,218
	Canadian Nuclear Safety Commission	...	...	56	38,209	15	10,345	48,625	48,625
	National Energy Board	...	...	86	35,875	3	...	35,964	35,964
	Total Ministry	...	**181**	**5,096**	**178,814**	**321**	**10,395**	**194,807**	**194,807**
18	**Parliament**								
	The Senate	...	...	54	...	...	(21)	33	33
	House of Commons	...	...	208	110	224	796	1,338	1,338
	Library of Parliament	...	...	...	33	...	...	33	33
	Total Ministry	...	...	**262**	**143**	**224**	**775**	**1,404**	**1,404**
19	**Privy Council**								
	Department	...	...	497	...	7	468	972	972
	Canadian Centre for Management Development	...	...	6	12,826	...	...	12,832	12,832
	Canadian Intergovernmental Conference Secretariat	...	...	1	...	...	917	918	918
	Canadian Transportation Accident Investigation and Safety Board	...	...	9	26	39	85	159	159
	Chief Electoral Officer	...	...	...	...	2	138	140	140
	National Round Table on the Environment and the Economy	...	...	...	4	...	...	4	4
	Public Service Staff Relations Board	...	...	...	...	...	1	1	1
	Security Intelligence Review Committee	...	...	4	...	...	...	4	4
	Total Ministry	...	...	**517**	**12,856**	**48**	**1,609**	**15,030**	**15,030**
20	**Public Works and Government Services**								
	Department	...	...	31,863	62,009	219	30,260	124,351	124,351
	Communication Canada	...	...	125	14,488	2	308	14,923	14,923
	Canada Mortgage and Housing Corporation	...	...	31	...	...	9	40	40
	Total Ministry	...	...	**32,019**	**76,497**	**221**	**30,577**	**139,314**	**139,314**
21	**Solicitor General**								
	Department	...	...	1,404	...	1	(82)	1,323	1,323
	Canadian Security Intelligence Service	...	...	383	1,944	863	54	3,244	3,244
	Correctional Service	...	...	2,087	97,340	749	775	100,951	100,951
	National Parole Board	...	...	30	705	22	2	759	759
	Royal Canadian Mounted Police	...	178	8,560	1,044,810	7,042	...	1,060,590	1,060,590
	Royal Canadian Mounted Police External Review Committee	...	...	38	...	...	...	38	38
	Total Ministry	...	**178**	**12,502**	**1,144,799**	**8,677**	**749**	**1,166,905**	**1,166,905**
22	**Transport**								
	Department	...	31,176	6,380	346,991	4,108	22,210	410,865	410,865
	Canada Mortgage and Housing Corporation	...	502,422	...	...	...	51,455	553,877	553,877
	Canadian Transportation Agency	...	...	101	13	...	2	116	116
	Civil Aviation Tribunal	...	...	7	...	...	...	7	7
	Total Ministry	...	**533,598**	**6,488**	**347,004**	**4,108**	**73,667**	**964,865**	**964,865**

TABLE 4

Ministerial Revenues—*Concluded*

(in thousands of dollars)

			Other revenues						
Section	Department or agency	Tax revenues	Return on investments [1]	Refunds of previous years' expenditures	Sales of goods and services [2]	Proceeds from the disposal of surplus Crown assets	Miscellaneous [3]	Total other revenues	Total ministerial revenues
23	**Treasury Board**	...	...	259	2,031	...	15,481	17,771	17,771
24	**Veterans Affairs**	...	217	5,719	23,876	75	4,299	34,186	34,186
	Total ministerial revenues	148,562,661	6,329,372	393,927	4,401,819	41,605	3,013,460	14,180,183	162,742,844

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

[1] Additional details are provided in Section 11 of Volume II (Part II). It includes return on investments for $604,600, Crown corporation revenues for $2,400,516, Exchange Fund Account for $3,231,166 and International Monetary Fund for $93,090. The total amount includes $3,324,256 related to foreign exchange accounts ($3,231,166 for Exchange Fund Account and $93,090 for International Monetary Fund) and $2,400,516 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

[2] Includes rights and privileges, lease and use of public property, services of a regulatory nature, services of a non-regulatory nature, sales of goods and information products and other fees and charges.

[3] Includes domestic coinage for $162,710 and net gain on exchange for $193,909. The amount of $193,909 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the elimination of internal revenues, the revenues of Crown corporations and tax credits and repayments.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Internal revenues	Tax credits and repayments	Crown corporations	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax—							
Personal	81,782,987	...	1	(76,000)	7,822,687	...	89,529,675
Corporate	22,130,645	...	90,981	...	...	...	22,221,626
Other income tax revenues	3,291,113	...	...	...	...	...	3,291,113
	107,204,745	...	*90,982*	*(76,000)*	*7,822,687*	...	*115,042,414*
Other taxes and duties—							
Goods and services tax	28,248,557	...	...	...	...	...	28,248,557
Energy taxes—							
Excise tax—Gasoline	4,536,058	...	...	...	...	...	4,536,058
Excise tax—Aviation gasoline and diesel fuel	456,206	...	...	...	...	...	456,206
	4,992,264	...	...	...	...	...	*4,992,264*
Customs import duties	3,221,185	...	...	...	...	...	3,221,185
Other excise taxes and duties—							
Excise duties	2,024,107	...	...	...	...	...	2,024,123
Air travellers security charge	421,006	...	...	...	...	...	421,006
Miscellaneous excise taxes and duties	2,450,797	...	...	...	...	...	2,450,797
	4,895,910	...	...	...	...	...	*4,895,926*
	41,357,916	...	...	...	...	...	*41,357,932*
TOTAL TAX REVENUES	148,562,661	...	90,982	(76,000)	7,822,687	...	156,400,346
EMPLOYMENT INSURANCE PREMIUMS	...	17,869,588	...	...	...	...	17,869,588

TABLE 4a

Recapitulation of External Revenues—*Concluded*

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	Tax credits and repayments	Crown corporations	GROSS EXTERNAL REVENUES
OTHER REVENUES—							
Crown corporation revenues—							
Consolidated Crown corporations	...	...	...	...	...	1,850,783	1,850,783
Enterprise Crown corporations and other government business enterprises—							
Share of annual profit	1,881,097	...	...	...	...	1,080,785	2,961,882
Interest	519,419	...	(27,009)	...	...	...	492,410
	2,400,516	...	*(27,009)*	...	...	*2,931,568*	*5,305,075*
Other program revenues—							
Return on investments	604,600	...	(238,050)	(15,948)	...	...	350,602
Refunds of previous years' expenditures	393,927	...	(344,261)	(49,666)	...	...	...
Sales of goods and services—							
Rights and privileges	808,793	...	86,558	(10,210)	...	...	885,141
Lease and use of public property	406,878	...	386,733	(618)	...	...	792,993
Services of a regulatory nature	988,426	...	(490,711)	(21,453)	...	...	476,262
Services of a non-regulatory nature	1,676,360	...	2,089,786	(132,543)	...	...	3,633,603
Sales of goods and information products	272,812	...	128,424	(96,881)	...	...	304,355
Other fees and charges	248,550	...	46,658	5,150	...	...	300,358
Proceeds from the disposal of surplus Crown assets	41,605	...	(39,296)	(2,309)	...	...	...
Miscellaneous revenues	2,819,551	110,662	(2,189,259)	(206,377)	...	...	534,577
	8,261,502	*110,662*	*(563,418)*	*(530,855)*	...	...	*7,277,891*
Foreign exchange revenues—							
Exchange Fund Account	3,231,166	...	(99,421)	...	...	...	3,131,745
International Monetary Fund	93,090	...	(37,438)	...	...	...	55,652
Other	193,909	...	(2,227)	...	...	...	191,682
	3,518,165	...	*(139,086)*	...	...	...	*3,379,079*
TOTAL OTHER REVENUES	14,180,183	110,662	(729,513)	(530,855)	...	2,931,568	15,962,045
TOTAL REVENUES	162,742,844	17,980,250	(638,531)	(606,855)	7,822,687	2,931,568	190,231,979

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

TABLE 4b

Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from statutory user charges from both internal and external sources as well as revenues incurred under the restricted spending authorities of departmental corporations.

(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2	**Agriculture and Agri-Food**							
	Department	4,579	4,267	25,959	786	255	11,107	46,953
	Canadian Food Inspection Agency	...	16	56,579	...	...	83	56,678
	Canadian Grain Commission	...	...	20,261	5,679	31	(114)	25,857
	Total Ministry	**4,579**	**4,283**	**102,799**	**6,465**	**286**	**11,076**	**129,488**
3	**Canada Customs and Revenue Agency**	**3,063**	**637**	**147,650**	**26,075**	...	**24,568**	**201,993**
4	**Canadian Heritage**							
	Department	...	40	...	3,158	123	460	3,781
	Canadian Radio-television and Telecommunications Commission	...	...	136,411	...	...	...	136,411
	National Archives of Canada	...	...	...	...	...	242	242
	Parks Canada Agency	...	15,605	...	59,156	452	3,349	78,562
	Total Ministry	...	**15,645**	**136,411**	**62,314**	**575**	**4,051**	**218,996**
5	**Citizenship and Immigration**							
	Department	160,788	...	276,045	...	53	33	436,919
	Total Ministry	**160,788**	...	**276,045**	...	**53**	**33**	**436,919**
6	**Environment**							
	Department	...	1,589	4,957	26,974	45,018	2,731	81,269
	Canadian Environmental Assessment Agency	...	...	...	347	2	...	349
	Total Ministry	...	**1,589**	**4,957**	**27,321**	**45,020**	**2,731**	**81,618**
7	**Finance**							
	Department	...	...	...	...	153	11,639	11,792
	Financial Consumer Agency of Canada	...	...	5,380	...	...	3	5,383
	Office of the Superintendent of Financial Institutions	...	...	65,297	2,641	9	2,864	70,811
	Total Ministry	...	...	**70,677**	**2,641**	**162**	**14,506**	**87,986**

TABLE 4b

Sales of goods and services—*Continued*
(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
8	**Fisheries and Oceans**	**48,678**	**...**	**...**	**42,422**	**2,539**	**...**	**93,639**
9	**Foreign Affairs and International Trade**							
	Department	136,180	8,326	49,924	7,698	...	1,430	203,558
	Canadian International Development Agency	...	...	...	...	...	39	39
	Northern Pipeline Agency	...	...	589	...	...	...	589
	Total Ministry	**136,180**	**8,326**	**50,513**	**7,698**	**...**	**1,469**	**204,186**
11	**Health**							
	Department	21,840	407	19,769	11,994	...	7,517	61,527
	Hazardous Materials Information Review Commission	...	...	...	...	...	354	354
	Patented Medicine Prices Review Board	...	...	...	...	...	27	27
	Total Ministry	**21,840**	**407**	**19,769**	**11,994**	**...**	**7,898**	**61,908**
12	**Human Resources Development**							
	Department	...	...	...	...	...	8	8
	Canada Industrial Relations Board	...	...	...	...	3	...	3
	Canadian Centre for Occupational Health and Safety	...	...	...	...	4,185	...	4,185
	Total Ministry	**...**	**...**	**...**	**...**	**4,188**	**8**	**4,196**
13	**Indian Affairs and Northern Development**							
	Department	40,183	...	...	82	...	...	40,265
	Total Ministry	**40,183**	**...**	**...**	**82**	**...**	**...**	**40,265**
14	**Industry**							
	Department	345,626	...	40,662	9,637	254	12,700	408,879
	Atlantic Canada Opportunities Agency	...	...	...	...	...	5,482	5,482
	Canadian Space Agency	2,644	...	...	867	...	...	3,511
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	20,578	20,578
	National Research Council of Canada	7,853	2,090	...	5,494	10,836	63,885	90,158
	Statistics Canada	...	...	...	...	867	...	867
	Western Economic Diversification	...	...	19,372	...	...	...	19,372
	Total Ministry	**356,123**	**2,090**	**60,034**	**15,998**	**11,957**	**102,645**	**548,847**

15	**Justice**							
	Department	...	...	21,412	...	...	...	21,412
	Commissioner for Federal Judicial Affairs	...	...	...	236	...	...	236
	Federal Court of Canada	...	...	...	...	...	1,190	1,190
	Supreme Court of Canada	...	2	...	...	24	90	116
	Total Ministry	**...**	**2**	**21,412**	**236**	**24**	**1,280**	**22,954**
16	**National Defence**							
	Department	...	113,443	78	266,666	73,932	28,685	482,804
	Total Ministry	**...**	**113,443**	**78**	**266,666**	**73,932**	**28,685**	**482,804**
17	**Natural Resources**							
	Department	32,442	470	945	22,005	15,619	33,249	104,730
	Canadian Nuclear Safety Commission	...	...	38,209	...	...	...	38,209
	National Energy Board	1	...	35,728	...	...	146	35,875
	Total Ministry	**32,443**	**470**	**74,882**	**22,005**	**15,619**	**33,395**	**178,814**
18	**Parliament**							
	House of Commons	...	...	...	...	...	110	110
	Library of Parliament	...	...	...	...	33	...	33
	Total Ministry	**...**	**...**	**...**	**...**	**33**	**110**	**143**
19	**Privy Council**							
	Canadian Centre for Management Development	...	...	...	12,826	...	...	12,826
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	26	26
	National Round Table on the Environment and the Economy	...	...	...	...	4	...	4
	Total Ministry	**...**	**...**	**...**	**12,826**	**4**	**26**	**12,856**
20	**Public Works and Government Services**							
	Department	...	(662)	5,293	48,644	9,463	(729)	62,009
	Communication Canada	...	...	...	...	14,257	231	14,488
	Total Ministry	**...**	**(662)**	**5,293**	**48,644**	**23,720**	**(498)**	**76,497**
21	**Solicitor General**							
	Canadian Security Intelligence Service	...	64	1,493	...	...	387	1,944
	Correctional Service	...	618	...	2,381	93,693	648	97,340
	National Parole Board	...	...	...	704	...	1	705
	Royal Canadian Mounted Police	...	...	6	1,033,335	...	11,469	1,044,810
	Total Ministry	**...**	**682**	**1,499**	**1,036,420**	**93,693**	**12,505**	**1,144,799**
22	**Transport**							
	Department	4,916	259,966	16,407	62,678	1,003	2,021	346,991
	Canadian Transportation Agency	...	...	...	...	3	10	13
	Total Ministry	**4,916**	**259,966**	**16,407**	**62,678**	**1,006**	**2,031**	**347,004**

TABLE 4b

Sales of goods and services—*Concluded*

(in thousands of dollars)

		Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
23	**Treasury Board**	...	...	...	...	...	2,031	2,031
24	**Veterans Affairs**	...	...	...	23,875	1	...	23,876
	Total ministerial revenues	808,793	406,878	988,426	1,676,360	272,812	248,550	4,401,819

Note: If no amount is shown, either the revenues were less than $500 or none were reported.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
3,677	1,827,846	886,371	100,353	2,818,247		Department	2,692,294	121,977	...	3,976	2,474,263
...	2,889	...	246	3,135		Canadian Dairy Commission	3,135	...	...	...	3,052
9	414,288	65,793	16,977	497,067		Canadian Food Inspection Agency	476,160	20,882	...	25	437,799
12,929	25,153	8,264	901	47,247		Canadian Grain Commission	33,474	1,450	...	12,323	21,157
16,615	**2,270,176**	**960,428**	**118,477**	**3,365,696**		**Total Ministry**	**3,205,063**	**144,309**	...	**16,324**	**2,936,271**
178,096	**3,363,759**	**122,242**	**301,873**	**3,965,970**	3	**Canada Customs and Revenue Agency**	**3,824,904**	...	...	**141,066**	**3,441,494**
					4	**Canadian Heritage**					
2	1,037,301	82,624	14,330	1,134,257		Department	1,119,330	14,924	...	3	1,088,464
...	149,710	3,406	705	153,821		Canada Council for the Arts	153,821	...	...	...	154,287
...	1,020,228	23,147	3,147	1,046,522		Canadian Broadcasting Corporation	1,046,522	...	...	...	982,885
...	137,104	284	113	137,501		Telefilm Canada	137,501	...	...	...	105,868
...	76,221	3,772	1,321	81,314		Canadian Museum of Civilization	81,314	...	...	...	53,734
...	25,359	1,500	1,530	28,389		Canadian Museum of Nature	28,389	...	...	...	26,235
...	7,667	929	1,379	9,975		Canadian Radio-television and Telecommunications Commission	9,340	635	...	...	10,579
25	52,765	4,523	2,984	60,297		National Archives of Canada	59,920	352	...	25	64,550
...	24,828	580	1,241	26,649		National Arts Centre Corporation	26,649	...	...	...	30,994
...	7,707	985	464	9,156		National Battlefields Commission	8,847	309	...	...	10,093
...	118,959	3,535	2,175	124,669		National Capital Commission	124,669	...	...	...	101,708
1,325	61,158	4,001	1,990	68,474		National Film Board	66,263	833	...	1,378	63,091
...	38,455	4,000	412	42,867		National Gallery of Canada	42,867	...	...	...	43,234
...	36,658	6,791	2,521	45,970		National Library	45,285	681	...	4	43,161
...	24,833	2,350	687	27,870		National Museum of Science and Technology	27,870	...	...	...	24,650
45,661	396,890	32,619	47,657	522,827		Parks Canada Agency	460,772	...	...	62,055	448,417
6,926	122,971	12,920	12,823	155,640		Public Service Commission	145,743	2,162	...	7,735	135,680
...	22,963	865	613	24,441		Status of Women—Office of the Co-ordinator	24,440	1	...	...	21,785
53,939	**3,361,777**	**188,831**	**96,092**	**3,700,639**		**Total Ministry**	**3,609,542**	**19,897**	...	**71,200**	**3,409,415**

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					5	**Citizenship and Immigration**					
28	927,087	63,491	39,174	1,029,780		Department	992,883	36,835	...	62	943,944
...	123,681	9,424	4,814	137,919		Immigration and Refugee Board of Canada	116,824	21,095	...	...	104,495
28	**1,050,768**	**72,915**	**43,988**	**1,167,699**		**Total Ministry**	**1,109,707**	**57,930**	**...**	**62**	**1,048,439**
					6	**Environment**					
8	722,044	45,607	22,187	789,846		Department	757,235	32,529	...	82	841,350
...	11,676	2,170	735	14,581		Canadian Environmental Assessment Agency	13,368	1,213	...	...	12,565
8	**733,720**	**47,777**	**22,922**	**804,427**		**Total Ministry**	**770,603**	**33,742**	**...**	**82**	**853,915**
					7	**Finance**					
165,182	65,011,787	1,148,251	1,108,632	67,433,852		Department	66,998,296	280,663	...	154,893	69,796,983
9	68,567	3,110	2,122	73,808		Auditor General	71,735	2,048	...	25	62,462
...	9,047	796	580	10,423		Canadian International Trade Tribunal	10,127	296	...	...	9,309
...	...	...	5,331	5,331		Financial Consumer Agency of Canada	5,331	...	...	...	3,910
...	41,030	444	696	42,170		Financial Transactions and Reports Analysis Centre of Canada	40,846	1,312	...	12	35,762
75,719	1,678	...	44	77,441		Office of the Superintendent of Financial Institutions	7,509	1,024	...	68,908	2,621
240,910	**65,132,109**	**1,152,601**	**1,117,405**	**67,643,025**		**Total Ministry**	**67,133,844**	**285,343**	**...**	**223,838**	**69,911,047**
515	**1,437,641**	**119,983**	**46,597**	**1,604,736**	**8**	**Fisheries and Oceans**	**1,521,958**	**81,562**	**...**	**1,216**	**1,511,992**
					9	**Foreign Affairs and International Trade**					
11,728	1,647,651	198,265	1,101	1,858,745		Department	1,753,297	90,389	...	15,059	1,860,208
...	10,832	5,000	799	16,631		Canadian Commercial Corporation	16,631	...	...	...	15,831
7	1,885,705	341,565	91,276	2,318,553		Canadian International Development Agency	2,310,032	8,521	...	...	2,082,038
...	102,000	(5,000)	22,943	119,943		Export Development Canada	119,943	...	...	...	7,337
...	101,941	...	287	102,228		International Development Research Centre	102,228	...	...	...	98,889
...	5,249	4,280	135	9,664		International Joint Commission	9,451	213	...	...	7,937
...	2,304	725	108	3,137		NAFTA Secretariat, Canadian Section	2,085	1,052	...	...	1,882
...	265	413	1	679		Northern Pipeline Agency	312	367	...	...	256
11,735	**3,755,947**	**545,248**	**116,650**	**4,429,580**		**Total Ministry**	**4,313,979**	**100,542**	**...**	**15,059**	**4,074,378**

...	17,679	2,551	726	20,956	10	**Governor General**	20,576	380	...	...	18,081
					11	**Health**					
151	2,536,663	155,007	47,009	2,738,830		Department	2,717,883	20,796	...	151	2,679,077
1	465,302	184,998	877	651,178		Canadian Institutes of Health Research	621,425	29,753	...	...	524,147
...	2,940	355	158	3,453		Hazardous Materials Information Review Commission	3,452	1	...	...	3,051
...	3,681	665	130	4,476		Patented Medicine Prices Review Board	4,231	245	...	...	3,951
152	**3,008,586**	**341,025**	**48,174**	**3,397,937**		**Total Ministry**	**3,346,991**	**50,795**	...	**151**	**3,210,226**
					12	**Human Resources Development**					
189	29,053,023	(593,099)	(162,353)	28,297,760		Department	28,127,164	170,444	...	152	27,855,794
...	12,754	397	619	13,770		Canada Industrial Relations Board	13,351	419	...	...	12,643
...	1,739	...	56	1,795		Canadian Artists and Producers Professional Relations Tribunal	1,566	229	...	...	1,261
...	1,899	2,186	71	4,156		Canadian Centre for Occupational Health and Safety	4,073	83	...	...	3,167
189	**29,069,415**	**(590,516)**	**(161,607)**	**28,317,481**		**Total Ministry**	**28,146,154**	**171,175**	...	**152**	**27,872,865**
					13	**Indian Affairs and Northern Development**					
32,722	5,157,162	208,822	16,534	5,415,240		Department	5,368,593	14,394	...	32,253	5,144,416
...	961	...	8	969		Canadian Polar Commission	932	37	...	...	992
32,722	**5,158,123**	**208,822**	**16,542**	**5,416,209**		**Total Ministry**	**5,369,525**	**14,431**	...	**32,253**	**5,145,408**
					14	**Industry**					
55,922	1,478,995	109,442	19,664	1,664,023		Department	1,298,718	302,647	...	62,658	1,409,540
25	446,693	4,675	2,782	454,175		Atlantic Canada Opportunities Agency	360,211	93,964	...	...	318,005
...	335,837	5,049	460	341,346		Canadian Space Agency	328,910	12,419	...	17	336,132
...	83,166	2,842	288	86,296		Canadian Tourism Commission	86,296	...	...	...	103,688
...	1,540	63	154	1,757		Competition Tribunal	1,724	33	...	...	1,689
...	2,377	83	94	2,554		Copyright Board	2,357	197	...	...	2,034
10	504,394	22,070	(9,288)	517,186		Economic Development Agency of Canada for the Regions of Quebec	367,171	150,012	...	3	260,758
...	35,108	2,000	59	37,167		Enterprise Cape Breton Corporation	35,017	2,150	...	...	37,608
22,090	599,993	76,659	30,171	728,913		National Research Council of Canada	718,877	1,419	...	8,617	641,248
6	641,616	42,936	962	685,520		Natural Sciences and Engineering Research Council	651,293	34,227	...	...	587,559
...	...	5,006	8,436	13,442		Office of Infrastructure of Canada	12,118	1,324	...	...	7,494
...	196,268	11,700	867	208,835		Social Sciences and Humanities Research Council	186,213	22,622	...	...	360,021
...	6,904	...	33	6,937		Standards Council of Canada	6,580	357	...	...	6,940
...	373,232	30,931	28,143	432,306		Statistics Canada	422,736	9,570	...	...	590,721
5	338,078	27,755	3,262	369,100		Western Economic Diversification	246,828	122,272	...	...	251,587
78,058	**5,044,201**	**341,211**	**86,087**	**5,549,557**		**Total Ministry**	**4,725,049**	**753,213**	...	**71,295**	**4,915,024**
					15	**Justice**					
14	764,452	184,539	53,194	1,002,199		Department	942,159	60,038	...	2	935,374
...	17,894	4,796	1,596	24,286		Canadian Human Rights Commission	23,640	638	...	8	21,061
...	3,638	1,965	239	5,842		Canadian Human Rights Tribunal	3,778	2,064	...	...	3,474
...	321,276	3,674	(9,201)	315,749		Commissioner for Federal Judicial Affairs	315,623	126	...	...	319,183
17	39,617	1,658	2,241	43,533		Federal Court of Canada	42,529	979	...	25	41,457

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	3,076	48	90	3,214		Law Commission of Canada	3,122	92	...	...	3,188
1	15,451	1,042	974	17,468		Offices of the Information and Privacy Commissioners of Canada	17,726	...	(259)	1	16,379
1	19,107	4,327	1,094	24,529		Supreme Court of Canada	22,387	2,136	...	6	20,403
4	11,338	2,143	772	14,257		Tax Court of Canada	13,185	1,072	...	...	12,658
37	**1,195,849**	**204,192**	**50,999**	**1,451,077**		**Total Ministry**	**1,384,149**	**67,145**	**(259)**	**42**	**1,373,177**
					16	**National Defence**					
985	11,834,000	738,868	145,412	12,719,265		Department	12,415,337	303,772	...	156	12,243,537
...	8,134	3,330	(227)	11,237		Canadian Forces Grievance Board	8,896	2,341	...	...	7,063
...	4,010	183	85	4,278		Military Police Complaints Commission	3,642	636	...	...	3,635
985	**11,846,144**	**742,381**	**145,270**	**12,734,780**		**Total Ministry**	**12,427,875**	**306,749**	**...**	**156**	**12,254,235**
					17	**Natural Resources**					
12,131	726,189	243,677	109,161	1,091,158		Department	991,656	91,147	...	8,355	818,156
...	135,872	8,700	...	144,572		Atomic Energy of Canada Limited	144,572	...	...	...	211,240
18	59,331	4,977	1,353	65,679		Canadian Nuclear Safety Commission	63,802	1,869	...	8	58,467
...	60,735	...	5	60,740		Cape Breton Development Corporation	46,536	14,204	...	...	65,500
2	31,396	4,527	1,116	37,041		National Energy Board	35,446	1,592	...	3	33,002
12,151	**1,013,523**	**261,881**	**111,635**	**1,399,190**		**Total Ministry**	**1,282,012**	**108,812**	**...**	**8,366**	**1,186,365**
					18	**Parliament**					
...	63,901	1,608	2,418	67,927		The Senate	67,794	133	...	...	63,271
...	312,419	7,568	8,856	328,843		House of Commons	323,135	5,708	...	...	305,184
...	26,251	1,100	318	27,669		Library of Parliament	27,668	1	...	...	25,340
...	**402,571**	**10,276**	**11,592**	**424,439**		**Total Ministry**	**418,597**	**5,842**	**...**	**...**	**393,795**
					19	**Privy Council**					
5	112,603	22,667	4,070	139,345		Department	137,957	1,381	...	7	122,304
...	1,913,250	...	(1,913,250)	...		Canada Mortgage and Housing Corporation	...	...	...	...	...
...	237,210	...	(237,210)	...		Canada Post Corporation	...	...	...	...	...
5	25,393	2,630	7,356	35,384		Canadian Centre for Management Development	32,518	2,866	...	...	26,893
...	3,746	1,446	127	5,319		Canadian Intergovernmental Conference Secretariat	5,030	289	...	...	4,438
22	24,766	5,349	1,728	31,865		Canadian Transportation Accident Investigation and Safety Board	31,277	566	...	22	30,051
...	59,717	12,011	2,304	74,032		Chief Electoral Officer	73,586	446	...	...	49,573

5	15,020	1,740	557	17,322		Commissioner of Official Languages	16,685	637	...	...	14,865
...	...	...	...	...		Millennium Bureau of Canada	...	...	...	...	29,534
...	4,912	252	257	5,421		National Round Table on the Environment and the Economy	5,341	80	...	...	5,447
...	56,060	...	(56,060)	...		Office of Indian Residential Schools Resolution of Canada	...	...	...	...	...
...	8,900	...	(8,900)	...		Office of Infrastructure of Canada	...	...	...	...	...
1	5,937	848	304	7,090		Public Service Staff Relations Board	6,542	548	...	...	6,894
...	2,325	...	143	2,468		Security Intelligence Review Committee	2,098	370	...	...	2,037
38	**2,469,839**	**46,943**	**(2,198,574)**	**318,246**		**Total Ministry**	**311,034**	**7,183**	**...**	**29**	**292,036**
					20	**Public Works and Government Services**					
370,040	2,118,893	351,951	69,375	2,910,259		Department	2,422,903	113,407	...	373,949	2,132,841
...	129,059	8,790	2,800	140,649		Communication Canada	126,420	14,227	...	2	136,981
...	...	8,000	56,498	64,498		Office of Indian Residential Schools Resolution of Canada	55,784	8,714	...	...	41,941
370,040	**2,247,952**	**368,741**	**128,673**	**3,115,406**		**Total Ministry**	**2,605,107**	**136,348**	**...**	**373,951**	**2,311,763**
					21	**Solicitor General**					
3	110,540	49,696	1,339	161,578		Department	132,178	29,398	...	2	146,991
25	247,502	5,335	4,005	256,867		Canadian Security Intelligence Service	252,979	3,888	...	...	248,589
15,938	1,467,574	23,817	62,137	1,569,466		Correctional Service	1,540,261	15,037	...	14,168	1,509,509
...	30,469	3,525	2,599	36,593		National Parole Board	36,475	102	...	16	34,519
...	2,881	88	225	3,194		Office of the Correctional Investigator	3,076	118	...	...	2,739
1,888	1,612,586	183,194	82,580	1,880,248		Royal Canadian Mounted Police	1,844,135	33,364	...	2,749	1,635,110
...	832	38	29	899		Royal Canadian Mounted Police External Review Committee	822	77	...	...	698
...	4,447	49	332	4,828		Royal Canadian Mounted Police Public Complaints Commission	4,822	6	...	...	4,653
17,854	**3,476,831**	**265,742**	**153,246**	**3,913,673**		**Total Ministry**	**3,814,748**	**81,990**	**...**	**16,935**	**3,582,808**
					22	**Transport**					
1,036	1,057,966	390,648	(29,293)	1,420,357		Department	1,252,552	165,753	...	2,052	1,208,742
...	...	85,268	1,913,250	1,998,518		Canada Mortgage and Housing Corporation	1,978,802	19,716	...	...	1,909,887
...	...	...	237,210	237,210		Canada Post Corporation	237,210	...	...	...	247,210
1	24,813	2,007	2,047	28,868		Canadian Transportation Agency	27,978	890	...	...	25,767
...	1,014	267	44	1,325		Civil Aviation Tribunal	1,113	212	...	...	1,145
1,037	**1,083,793**	**478,190**	**2,123,258**	**3,686,278**		**Total Ministry**	**3,497,655**	**186,571**	**...**	**2,052**	**3,392,751**
...	**2,144,010**	**782,315**	**(722,525)**	**2,203,800**	23	**Treasury Board**	**1,470,518**	**733,282**	**...**	**...**	**1,546,361**
3	**2,273,399**	**230,335**	**22,317**	**2,526,054**	24	**Veterans Affairs**	**2,475,119**	**50,935**	**...**	**...**	**2,246,506**
1,015,112	**151,557,812**	**6,904,114**	**1,679,817**	**161,156,855**		**Total Government**	**156,784,709**	**3,398,176**	**(259)**	**974,229**	**156,928,352**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
244,559	...	...	...	244,559		Canadian Dairy Commission	(55,441)	...	...	300,000	14,443
1,802,496	...	...	...	1,802,496		Farm Credit Canada	...	...	...	1,802,496	1,829,274
2,047,055	**...**	**...**	**...**	**2,047,055**		**Total Ministry**	**(55,441)**	**...**	**...**	**2,102,496**	**1,843,717**
					4	**Canadian Heritage**					
...	10	...	...	10		Department	...	10	...	...	...
...	**10**	**...**	**...**	**10**		**Total Ministry**	**...**	**10**	**...**	**...**	**...**
					5	**Citizenship and Immigration**					
62,782	...	...	...	62,782		Department	(3,693)	...	...	66,475	(3,722)
62,782	**...**	**...**	**...**	**62,782**		**Total Ministry**	**(3,693)**	**...**	**...**	**66,475**	**(3,722)**
					7	**Finance**					
1,895,761	247,650	...	11,732	2,155,143		Department	384,728	...	...	1,770,415	296,248
6,000,000	...	...	...	6,000,000		Canada Deposit Insurance Corporation	...	...	...	6,000,000	...
7,895,761	**247,650**	**...**	**11,732**	**8,155,143**		**Total Ministry**	**384,728**	**...**	**...**	**7,770,415**	**296,248**
					8	**Fisheries and Oceans**					
30,000	...	...	...	30,000		Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	**...**	**...**	**...**	**30,000**		**Total Ministry**	**...**	**...**	**...**	**30,000**	**...**
					9	**Foreign Affairs and International Trade**					
27,011	...	...	...	27,011		Department	(12,469)	...	...	39,480	3,334
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	8,000
10,550,472	10,792	50	(525,530)	10,035,784		Canadian International Development Agency	191,892	4,516	...	9,839,376	230,598
17,684,652	127,000	1,182,000	(2,412,468)	16,581,184		Export Development Canada	71,465	...	...	16,509,719	122,367
28,272,135	**137,792**	**1,182,050**	**(2,937,998)**	**26,653,979**		**Total Ministry**	**250,888**	**4,516**	**...**	**26,398,575**	**364,299**

					12	**Human Resources Development**					
...	1,800,000	(296,000)	...	1,504,000		Department	1,395,379	108,621	...	...	1,544,145
...	**1,800,000**	**(296,000)**	**...**	**1,504,000**		**Total Ministry**	**1,395,379**	**108,621**	**...**	**...**	**1,544,145**
					13	**Indian Affairs and Northern Development**					
59,869	74,973	2,500	...	137,342		Department	58,126	18,909	...	60,307	63,470
59,869	**74,973**	**2,500**	**...**	**137,342**		**Total Ministry**	**58,126**	**18,909**	**...**	**60,307**	**63,470**
					14	**Industry**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	...
853,677	...	...	(853,677)	...		Business Development Bank of Canada	...	...	...	...	...
855,627	**800**	**...**	**(853,677)**	**2,750**		**Total Ministry**	**...**	**800**	**...**	**1,950**	**...**
					16	**National Defence**					
99,340	...	...	...	99,340		Department	(4,960)	...	...	104,300	3,665
99,340	**...**	**...**	**...**	**99,340**		**Total Ministry**	**(4,960)**	**...**	**...**	**104,300**	**3,665**
					17	**Natural Resources**					
50,000	...	...	...	50,000		Cape Breton Development Corporation	...	...	...	50,000	...
50,000	**...**	**...**	**...**	**50,000**		**Total Ministry**	**...**	**...**	**...**	**50,000**	**...**
					19	**Privy Council**					
...	(219,400)	...	219,400	...		Canada Mortgage and Housing Corporation	...	...	...	...	...
500,000	...	...	(500,000)	...		Canada Post Corporation	...	...	...	...	...
75,000	...	...	(75,000)	...		Royal Canadian Mint	...	...	...	...	...
575,000	**(219,400)**	**...**	**(355,600)**	**...**		**Total Ministry**	**...**	**...**	**...**	**...**	**...**
					20	**Public Works and Government Services**					
45,931	...	...	...	45,931		Department	2,099	...	...	43,832	7,197
45,931	**...**	**...**	**...**	**45,931**		**Total Ministry**	**2,099**	**...**	**...**	**43,832**	**7,197**
					21	**Solicitor General**					
37	...	...	...	37		Correctional Service	(5)	...	...	42	(3)
37	**...**	**...**	**...**	**37**		**Total Ministry**	**(5)**	**...**	**...**	**42**	**(3)**
					22	**Transport**					
...	...	...	(219,400)	(219,400)		Canada Mortgage and Housing Corporation	(217,711)	(1,689)	...	...	(225,779)
...	...	...	500,000	500,000		Canada Post Corporation	...	...	...	500,000	...
...	...	...	75,000	75,000		Royal Canadian Mint	...	...	...	75,000	...
...	**...**	**...**	**355,600**	**355,600**		**Total Ministry**	**(217,711)**	**(1,689)**	**...**	**575,000**	**(225,779)**

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
604,837	...	...	...	**604,837**	**24**	**Veterans Affairs**	**(27)**	...	...	**604,864**	**(414)**
40,598,374	**2,041,825**	**888,550**	**(3,779,943)**	**39,748,806**		**Total Government**	**1,809,383**	**131,167**	...	**37,808,256**	**3,892,823**

Note: If no amount is shown, either the loans, investments or advances were less than $500 or none were reported.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities	Disposition of authorities										
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture and Agri-Food**					
...	1,646,490	364,928	32,904	2,044,322		Budgetary—Voted	1,900,058	144,264	...	...	2,286,863
16,615	623,686	595,500	85,573	1,321,374		Statutory	1,305,005	45	...	16,324	649,408
16,615	**2,270,176**	**960,428**	**118,477**	**3,365,696**			**3,205,063**	**144,309**	...	**16,324**	**2,936,271**
2,047,055	...	...	...	**2,047,055**		Non-budgetary—Statutory	**(55,441)**	...	...	**2,102,496**	**1,843,717**
					3	**Canada Customs and Revenue Agency**					
178,096	2,769,137	110,323	226,932	3,284,488		Budgetary—Voted	3,143,422	...	...	141,066	2,894,148
...	594,622	11,919	74,941	681,482		Statutory	681,482	...	...	...	547,346
178,096	**3,363,759**	**122,242**	**301,873**	**3,965,970**			**3,824,904**	...	...	**141,066**	**3,441,494**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Continued*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					4	**Canadian Heritage**					
45,661	3,201,418	188,831	70,177	3,506,087		Budgetary—Voted	3,424,135	19,897	...	62,055	3,250,960
8,278	160,359	...	25,915	194,552		Statutory	185,407	...	...	9,145	158,455
53,939	**3,361,777**	**188,831**	**96,092**	**3,700,639**			**3,609,542**	**19,897**	...	**71,200**	**3,409,415**
...	**10**	...	...	**10**		Non-budgetary—Voted	...	**10**	...	...	...
					5	**Citizenship and Immigration**					
...	988,527	72,915	21,823	1,083,265		Budgetary—Voted	1,025,405	57,860	...	...	983,712
28	62,241	...	22,165	84,434		Statutory	84,302	70	...	62	64,727
28	**1,050,768**	**72,915**	**43,988**	**1,167,699**			**1,109,707**	**57,930**	...	**62**	**1,048,439**
62,782	...	...	...	**62,782**		Non-budgetary—Statutory	**(3,693)**	...	...	**66,475**	**(3,722)**
					6	**Environment**					
...	670,151	47,777	12,029	729,957		Budgetary—Voted	696,216	33,741	...	...	795,973
8	63,569	...	10,893	74,470		Statutory	74,387	1	...	82	57,942
8	**733,720**	**47,777**	**22,922**	**804,427**			**770,603**	**33,742**	...	**82**	**853,915**
					7	**Finance**					
...	2,464,039	223,967	5,577	2,693,583		Budgetary—Voted	2,408,253	285,330	...	...	1,759,241
240,910	62,668,070	928,634	1,111,828	64,949,442		Statutory	64,725,591	13	...	223,838	68,151,806
240,910	**65,132,109**	**1,152,601**	**1,117,405**	**67,643,025**			**67,133,844**	**285,343**	...	**223,838**	**69,911,047**
...	...	...	230,133	230,133		Non-budgetary—Voted	230,133	...	...	...	202,334
7,895,761	247,650	...	(218,401)	7,925,010		Statutory	154,595	...	...	7,770,415	93,914
7,895,761	**247,650**	...	**11,732**	**8,155,143**			**384,728**	...	...	**7,770,415**	**296,248**
					8	**Fisheries and Oceans**					
...	1,325,697	119,983	37,512	1,483,192		Budgetary—Voted	1,401,677	81,515	...	...	1,399,555
515	111,944	...	9,085	121,544		Statutory	120,281	47	...	1,216	112,437
515	**1,437,641**	**119,983**	**46,597**	**1,604,736**			**1,521,958**	**81,562**	...	**1,216**	**1,511,992**
30,000	...	...	...	**30,000**		Non-budgetary—Voted	...	...	...	**30,000**	...

					9	**Foreign Affairs and International Trade**					
...	3,342,344	506,248	29,410	3,878,002		Budgetary—Voted	3,777,460	100,542	...	...	3,732,436
11,735	413,603	39,000	87,240	551,578		Statutory	536,519	...	...	15,059	341,942
11,735	**3,755,947**	**545,248**	**116,650**	**4,429,580**			**4,313,979**	**100,542**	**...**	**15,059**	**4,074,378**
27,011	4,440	...	191,968	223,419		Non-budgetary—Voted	179,423	4,516	...	39,480	241,932
28,245,124	133,352	1,182,050	(3,129,966)	26,430,560		Statutory	71,465	...	...	26,359,095	122,367
28,272,135	**137,792**	**1,182,050**	**(2,937,998)**	**26,653,979**			**250,888**	**4,516**	**...**	**26,398,575**	**364,299**
					10	**Governor General**					
...	15,558	2,551	537	18,646		Budgetary—Voted	18,266	380	...	...	16,001
...	2,121	...	189	2,310		Statutory	2,310	...	...	...	2,080
...	**17,679**	**2,551**	**726**	**20,956**			**20,576**	**380**	**...**	**...**	**18,081**
					11	**Health**					
...	2,917,673	341,025	28,291	3,286,989		Budgetary—Voted	3,236,203	50,786	...	...	3,120,888
152	90,913	...	19,883	110,948		Statutory	110,788	9	...	151	89,338
152	**3,008,586**	**341,025**	**48,174**	**3,397,937**			**3,346,991**	**50,795**	**...**	**151**	**3,210,226**
					12	**Human Resources Development**					
...	1,403,303	249,284	21,989	1,674,576		Budgetary—Voted	1,503,401	171,175	...	...	1,415,762
189	27,666,112	(839,800)	(183,596)	26,642,905		Statutory	26,642,753	...	...	152	26,457,103
189	**29,069,415**	**(590,516)**	**(161,607)**	**28,317,481**			**28,146,154**	**171,175**	**...**	**152**	**27,872,865**
...	**1,800,000**	**(296,000)**	**...**	**1,504,000**		Non-budgetary—Statutory	**1,395,379**	**108,621**	**...**	**...**	**1,544,145**
					13	**Indian Affairs and Northern Development**					
...	4,967,640	206,215	13,403	5,187,258		Budgetary—Voted	5,172,832	14,426	...	...	4,948,369
32,722	190,483	2,607	3,139	228,951		Statutory	196,693	5	...	32,253	197,039
32,722	**5,158,123**	**208,822**	**16,542**	**5,416,209**			**5,369,525**	**14,431**	**...**	**32,253**	**5,145,408**
59,869	**74,973**	**2,500**	**...**	**137,342**		Non-budgetary—Voted	**58,126**	**18,909**	**...**	**60,307**	**63,470**
					14	**Industry**					
...	4,675,015	311,411	52,239	5,038,665		Budgetary—Voted	4,285,525	753,140	...	...	4,520,322
78,058	369,186	29,800	33,848	510,892		Statutory	439,524	73	...	71,295	394,702
78,058	**5,044,201**	**341,211**	**86,087**	**5,549,557**			**4,725,049**	**753,213**	**...**	**71,295**	**4,915,024**
1,950	800	...	...	2,750		Non-budgetary—Voted	...	800	...	1,950	...
853,677	...	...	(853,677)	...		Statutory	...	...	...	...	...
855,627	**800**	**...**	**(853,677)**	**2,750**			**...**	**800**	**...**	**1,950**	**...**
					15	**Justice**					
...	823,855	204,192	25,830	1,053,877		Budgetary—Voted	986,995	67,141	(259)	...	1,005,112
37	371,994	...	25,169	397,200		Statutory	397,154	4	...	42	368,065
37	**1,195,849**	**204,192**	**50,999**	**1,451,077**			**1,384,149**	**67,145**	**(259)**	**42**	**1,373,177**

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					16	**National Defence**					
...	10,896,335	742,381	73,011	11,711,727		Budgetary—Voted	11,404,978	306,749	...	...	11,294,130
985	949,809	...	72,259	1,023,053		Statutory	1,022,897	...	...	156	960,105
985	**11,846,144**	**742,381**	**145,270**	**12,734,780**			**12,427,875**	**306,749**	**...**	**156**	**12,254,235**
99,340	**...**	**...**	**...**	**99,340**		Non-budgetary—Voted	**(4,960)**	**...**	**...**	**104,300**	**3,665**
					17	**Natural Resources**					
...	931,879	80,035	14,674	1,026,588		Budgetary—Voted	917,778	108,810	...	...	1,075,256
12,151	81,644	181,846	96,961	372,602		Statutory	364,234	2	...	8,366	111,109
12,151	**1,013,523**	**261,881**	**111,635**	**1,399,190**			**1,282,012**	**108,812**	**...**	**8,366**	**1,186,365**
50,000	**...**	**...**	**...**	**50,000**		Non-budgetary—Voted	**...**	**...**	**...**	**50,000**	**...**
					18	**Parliament**					
...	257,463	9,125	125	266,713		Budgetary—Voted	260,871	5,842	...	...	250,067
...	145,108	1,151	11,467	157,726		Statutory	157,726	...	...	...	143,728
...	**402,571**	**10,276**	**11,592**	**424,439**			**418,597**	**5,842**	**...**	**...**	**393,795**
					19	**Privy Council**					
...	2,399,754	34,932	(2,202,968)	231,718		Budgetary—Voted	224,549	7,169	...	...	227,243
38	70,085	12,011	4,394	86,528		Statutory	86,485	14	...	29	64,793
38	**2,469,839**	**46,943**	**(2,198,574)**	**318,246**			**311,034**	**7,183**	**...**	**29**	**292,036**
575,000	**(219,400)**	**...**	**(355,600)**	**...**		Non-budgetary—Statutory	**...**	**...**	**...**	**...**	**...**
					20	**Public Works and Government Services**					
...	2,193,581	368,741	90,064	2,652,386		Budgetary—Voted	2,527,427	124,959	...	...	2,252,083
370,040	54,371	...	38,609	463,020		Statutory	77,680	11,389	...	373,951	59,680
370,040	**2,247,952**	**368,741**	**128,673**	**3,115,406**			**2,605,107**	**136,348**	**...**	**373,951**	**2,311,763**
1,397	...	...	...	1,397		Non-budgetary—Voted	(68)	...	...	1,465	3,552
44,534	...	...	...	44,534		Statutory	2,167	...	...	42,367	3,645
45,931	**...**	**...**	**...**	**45,931**			**2,099**	**...**	**...**	**43,832**	**7,197**

					21	**Solicitor General**					
...	3,036,209	256,828	77,338	3,370,375		Budgetary—Voted	3,288,599	81,776	...	...	3,173,248
17,854	440,622	8,914	75,908	543,298		Statutory	526,149	214	...	16,935	409,560
17,854	**3,476,831**	**265,742**	**153,246**	**3,913,673**			**3,814,748**	**81,990**	...	**16,935**	**3,582,808**
37	...	...	...	**37**		Non-budgetary—Voted	**(5)**	...	...	**42**	**(3)**
					22	**Transport**					
...	972,350	154,812	2,178,059	3,305,221		Budgetary—Voted	3,118,651	186,570	...	...	3,279,673
1,037	111,443	323,378	(54,801)	381,057		Statutory	379,004	1	...	2,052	113,078
1,037	**1,083,793**	**478,190**	**2,123,258**	**3,686,278**			**3,497,655**	**186,571**	...	**2,052**	**3,392,751**
...	...	...	**355,600**	**355,600**		Non-budgetary—Statutory	**(217,711)**	**(1,689)**	...	**575,000**	**(225,779)**
					23	**Treasury Board**					
...	2,129,117	782,315	(824,217)	2,087,215		Budgetary—Voted	1,353,933	733,282	...	...	1,184,752
...	14,893	...	101,692	116,585		Statutory	116,585	...	...	...	361,609
...	**2,144,010**	**782,315**	**(722,525)**	**2,203,800**			**1,470,518**	**733,282**	...	...	**1,546,361** (5)
					24	**Veterans Affairs**					
...	2,241,438	230,335	14,254	2,486,027		Budgetary—Voted	2,435,092	50,935	...	...	2,213,705
3	31,961	...	8,063	40,027		Statutory	40,027	...	...	...	32,801
3	**2,273,399**	**230,335**	**22,317**	**2,526,054**			**2,475,119**	**50,935**	...	...	**2,246,506**
604,837	...	...	...	**604,837**		Non-budgetary—Statutory	**(27)**	...	...	**604,864**	**(414)**
						Total Government					
223,757	56,268,973	5,609,154	(1,007)	62,100,877		Budgetary—Voted	58,511,726	3,386,289	(259)	203,121	57,079,499
791,355	95,288,839	1,294,960	1,680,824	99,055,978		Statutory	98,272,983	11,887	...	771,108	99,848,853
1,015,112	**151,557,812**	**6,904,114**	**1,679,817**	**161,156,855**			**156,784,709**	**3,398,176**	**(259)**	**974,229**	**156,928,352**
269,604	80,223	2,500	422,101	774,428		Non-budgetary—Voted	462,649	24,235	...	287,544	514,950
40,328,770	1,961,602	886,050	(4,202,044)	38,974,378		Statutory	1,346,734	106,932	...	37,520,712	3,377,873
40,598,374	**2,041,825**	**888,550**	**(3,779,943)**	**39,748,806**			**1,809,383**	**131,167**	...	**37,808,256**	**3,892,823**
493,361	56,349,196	5,611,654	421,094	62,875,305		Voted	58,974,375	3,410,524	(259)	490,665	57,594,449
41,120,125	97,250,441	2,181,010	(2,521,220)	138,030,356		Statutory	99,619,717	118,819	...	38,291,820	103,226,726
41,613,486	**153,599,637**	**7,792,664**	**(2,100,126)**	**200,905,661**		**Total Government**	**158,594,092**	**3,529,343**	**(259)**	**38,782,485**	**160,821,175**

Note: If no amount is shown, either it is less than $500 or no amount was reported.

(1) These adjustments and transfers include items such as:
- (a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		**Agriculture and Agri-Food**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account	437,686,000	
	1a	Operating expenditures—To authorize the transfer of $2,470,000 from Agriculture and Agri-Food Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		55,976,547
	1b	Operating expenditures		6,651,100
	5	Capital expenditures	46,841,000	
	10	The grants listed in the Estimates and contributions	779,986,000	
	10a	Contributions		69,955,192
	10b	The grants listed in the Estimates and contributions		161,288,697
	15	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	1	
	20	Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time in aggregate, the sum of $140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	1	
		Canadian Dairy Commission		
	25	Program expenditures	2,889,000	
		Canadian Food Inspection Agency		
	30	Operating expenditures and contributions	347,293,000	
	30a	Operating expenditures		14,311,526
	30b	Operating expenditures and contributions		40,996,700
	35	Capital expenditures	9,361,000	
	35a	Capital expenditures		7,484,474
		Canadian Grain Commission		
	40	Program expenditures	22,434,000	
	40b	Program expenditures		8,263,813
		Total Ministry—Budgetary	**1,646,490,002**	**364,928,049**
		Non-budgetary	...	...
3		**Canada Customs and Revenue Agency**		
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*	2,635,462,000	
	1a	Operating expenditures		103,243,182
	1b	Operating expenditures		6,538,968

	5	Capital expenditures	23,349,000	
	10	Contributions	110,326,000	
	10a	Contributions		540,110
		Total Ministry—Budgetary	**2,769,137,000**	**110,322,260**
		Non-budgetary	...	...
4		**Canadian Heritage**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	179,161,000	
	1a	Operating expenditures		25,967,869
	1b	Operating expenditures—To authorize the transfer of $26,704,642 from Canadian Heritage Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	838,452,780	
	5a	The grants listed in the Estimates and contributions		56,655,703
	L10	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the *Cultural Property Export and Import Act*	10,000	
		Canada Council for the Arts		
	15	Payments to the Canada Council for the Arts under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act	149,710,000	
	15a	Payments to the Canada Council for the Arts under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act		2,306,250
	15b	Payments to the Canada Council for the Arts under section 18 of the *Canada Council for the Arts Act*, to be used for the furtherance of the objects set out in section 8 of that Act		1,100,000
		Canadian Broadcasting Corporation		
	20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	916,410,000	
	20b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		17,875,000
	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	99,818,000	
	30b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		5,272,000
		Telefilm Canada (1)		
	35	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the *Canadian Film Development Corporation Act*	137,104,000	
	35b	Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act*		284,500
		Canadian Museum of Civilization		
	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures	76,221,000	
	40a	Payments to the Canadian Museum of Civilization for operating and capital expenditures		2,772,000
	40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		1,000,000
		Canadian Museum of Nature		
	45	Payments to the Canadian Museum of Nature for operating and capital expenditures	25,359,000	
	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures		1,500,000
		Canadian Radio-television and Telecommunications Commission		
	50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from: (a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and (b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board	2,498,000	
	50b	Program expenditures		928,827

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		National Archives of Canada		
	55	Program expenditures, the grants listed in the Estimates and contributions	46,819,000	
	55a	Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of archival materials		3,952,069
	55b	Program expenditures		571,000
		National Arts Centre Corporation		
	60	Payments to the National Arts Centre Corporation	24,828,000	
	60a	Payments to the National Arts Centre Corporation		580,000
		National Battlefields Commission		
	65	Program expenditures	6,140,000	
	65a	Program expenditures		984,900
		National Capital Commission		
	70	Payment to the National Capital Commission for operating expenditures	48,843,000	
	70a	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of $13,740,000 from Canadian Heritage Vote 80, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		951,000
	70b	Payment to the National Capital Commission for operating expenditures		665,000
	75	Payment to the National Capital Commission for capital expenditures	56,376,000	
	75a	Payment to the National Capital Commission for capital expenditures		1,919,000
	80	Payment to the National Capital Commission for grants and contributions	13,740,000	
		National Film Board		
	85	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	60,783,000	
	85a	National Film Board Revolving Fund		2,336,083
	85b	National Film Board Revolving Fund		1,665,000
		National Gallery of Canada		
	90	Payments to the National Gallery of Canada for operating and capital expenditures	35,455,000	
	90a	Payments to the National Gallery of Canada for operating and capital expenditures		1,000,000
	95	Payment to the National Gallery of Canada for the purchase of objects for the Collection	3,000,000	
	95a	Payment to the National Gallery of Canada for the purchase of objects for the Collection		3,000,000
		National Library		
	100	Program expenditures, the grants listed in the Estimates	32,497,000	
	100a	Program expenditures		6,251,336
	100b	Program expenditures		539,000
		National Museum of Science and Technology		
	105	Payments to the National Museum of Science and Technology for operating and capital expenditures	24,833,000	
	105a	Payments to the National Museum of Science and Technology for operating and capital expenditures		2,350,000
		Parks Canada Agency		
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	287,649,000	
	110b	Program expenditures, including capital expenditures		31,710,989

	115	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*	3,000,000	
	115b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*		908,000
		Public Service Commission		
	120	Program expenditures	107,024,000	
	120a	Program expenditures		12,919,851
		Status of Women—Office of the Co-ordinator		
	125	Operating expenditures	10,947,000	
	125a	Operating expenditures		423,537
	130	The grants listed in the Estimates	10,750,000	
	130a	The grants listed in the Estimates		441,620
		Total Ministry—Budgetary	**3,201,417,780**	**188,830,535**
		Non-budgetary	**10,000**	...
5		**Citizenship and Immigration**		
		Department		
	1	Operating expenditures	549,647,000	
	1a	Operating expenditures		30,683,435
	2b	Pursuant to subsection 25(2) of the *Financial Administration Act*, to write-off from the Accounts of Canada 2,659 debts due to Her Majesty in right of Canada amounting to $664,730 related to immigration loans issued pursuant to section 88 of the *Immigration and Refugee Protection Act*		664,730
	5	The grants listed in the Estimates and contributions	328,507,744	
	5a	Contributions		137,000
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of $16,227,198 from Citizenship and Immigration Vote 1, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		32,005,221
		Immigration and Refugee Board of Canada		
	10	Program expenditures	110,372,000	
	10a	Program expenditures		8,774,540
	10b	Program expenditures		649,850
		Total Ministry—Budgetary	**988,526,744**	**72,914,776**
		Non-budgetary	...	...
6		**Environment**		
		Department		
	1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and (f) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote	545,724,000	
	1a	Operating expenditures		31,205,158

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote	Department or agency	Main Estimates	Supplementary Estimates
			$	$
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	46,971,000	
	5a	Capital expenditures		4,009,000
	10	The grants listed in the Estimates and contributions	67,003,994	
	10a	Contributions		10,392,756
	10b	The grants listed in the Estimates		1
		Canadian Environmental Assessment Agency		
	15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	10,452,000	
	15a	Program expenditures		2,170,326
		Total Ministry—Budgetary	**670,150,994**	**47,777,241**
		Non-budgetary	...	...
7		**Finance**		
		Department		
		Economic, Social and Financial Policies Program		
	1	Operating expenditures and authority to expend revenues received during the fiscal year	82,617,000	
	1a	Operating expenditures and authority to expend revenues received during the fiscal year		4,617,150
	5	The grants listed in the Estimates and contributions	675,000,000	
	5b	The grants listed in the Estimates		75,000,000
	L10	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association	1	
	L10a	In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $230,134,000 to the International Development Association		1
		Federal-Provincial Transfers Program		
	15	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,598,000,000	
	16b	Payment to the Government of Manitoba pursuant to an agreement between the Government of Manitoba and the Government of Canada relating to the settlement between Manitoba and Canada regarding Manitoba's equalization entitlements for the fiscal year commencing April 1, 2000, and all prior fiscal years		140,000,000
		Auditor General		
	20	Program expenditures and contributions	60,464,000	
	20a	Program expenditures		2,422,800
	20b	Program expenditures		687,500

		Canadian International Trade Tribunal		
	25	Program expenditures	7,780,000	
	25a	Program expenditures		377,700
	25b	Program expenditures		418,000
		Financial Transactions and Reports Analysis Centre of Canada		
	30	Program expenditures	38,500,000	
	30a	Program expenditures		444,081
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	1,678,000	
		Total Ministry—Budgetary	**2,464,039,000**	**223,967,231**
		Non-budgetary	**1**	**1**
8		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	999,504,000	
	1a	Operating expenditures		44,861,237
	1b	Operating expenditures—To authorize the transfer of $12,110,000 from Fisheries and Oceans Vote 5, and $344,600 from Fisheries and Oceans Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		43,458,250
	5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	166,898,000	
	5a	Capital expenditures		3,480,254
	10	The grants listed in the Estimates and contributions	159,295,000	
	10a	The grants listed in the Estimates and contributions		28,183,218
	10b	The grants listed in the Estimates and contributions		1
		Total Ministry—Budgetary	**1,325,697,000**	**119,982,960**
		Non-budgetary	...	...
9		**Foreign Affairs and International Trade**		
		Department		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from, the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	1,016,570,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	1a	Operating expenditures		100,503,722
	1b	Operating expenditures—To authorize the transfer of $12,027,364 from Foreign Affairs and International Trade Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	5	Capital expenditures	114,061,000	
	5a	Capital expenditures		25,463,072
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2001, which is	426,404,100	
	10a	The grants listed in the Estimates and contributions		25,691,000
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of $5,863,436 from Foreign Affairs and International Trade Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		46,607,438
		Canadian Commercial Corporation		
	15	Program expenditures	10,832,000	
	15a	Program expenditures		5,000,000
		Canadian International Development Agency		
	20	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition	186,443,000	
	20a	Operating expenditures		17,050,000
	20b	Operating expenditures		2,616,285
	25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,478,939,000	
	25a	The grants and contributions listed in the Estimates		47,043,501
	25b	The grants and contributions listed in the Estimates		230,854,400
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $178,200,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed ($178,200,000 - $79,212,000) $98,988,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts		1

	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $187,488,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts		1
	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001, in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions	4,440,000	
	L35a	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $985,022 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions		1
		Export Development Canada		
	38a	To increase, pursuant to subsection 10(3.1) of the *Export Development Act*, the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from $17,500,000,000 to $20,000,000,000		1
		International Development Research Centre		
	40	Payments to the International Development Research Centre	101,941,000	
		International Joint Commission		
	45	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,760,000	
	45a	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality		4,279,931
		NAFTA Secretariat, Canadian Section		
	50	Program expenditures	2,152,000	
	50a	Program expenditures		725,750
		Northern Pipeline Agency		
	55	Program expenditures	242,000	
	55a	Program expenditures		413,000
		Total Ministry—Budgetary	**3,342,344,100**	**506,248,101**
		Non-budgetary	**4,440,001**	3
10		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	15,558,000	
	1a	Program expenditures		2,550,250
		Total Ministry—Budgetary	**15,558,000**	**2,550,250**
		Non-budgetary	...	...
11		**Health**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,281,190,878	
	1a	Operating expenditures—To authorize the transfer of $110,678,497 from Health Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		103,615,535
	1b	Operating expenditures—To authorize the transfer of $24,087,798 from Health Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		51,391,781
	5	The grants listed in the Estimates and contributions	1,167,365,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	5a	The grants listed in the Estimates		1
	5b	The grants listed in the Estimates		1
		Canadian Institutes of Health Research		
	10	Operating expenditures	20,183,000	
	10a	Operating expenditures		12,561,139
	15	The grants listed in the Estimates	443,164,000	
	15a	The grants listed in the Estimates		172,137,000
	15b	The grants listed in the Estimates		300,000
		Hazardous Materials Information Review Commission		
	20	Program expenditures	2,533,000	
	20a	Program expenditures		204,250
	20b	Program expenditures		150,500
		Patented Medicine Prices Review Board		
	25	Program expenditures	3,238,000	
	25a	Program expenditures		664,281
		Total Ministry—Budgetary	**2,917,673,878**	**341,024,488**
		Non-budgetary	...	...
12		**Human Resources Development**		
		Department		
	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	462,923,000	
	1a	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account		86,930,071
	1b	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account		8,033,054
	5	The grants listed in the Estimates and contributions	925,600,000	
	5a	Contributions		105,984,003
	5b	The grants listed in the Estimates and contributions		45,754,538
		Canada Industrial Relations Board		
	10	Program expenditures	11,290,000	
	10a	Program expenditures		396,750
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,591,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures	1,899,000	
	20a	Program expenditures		2,114,763
	20b	Program expenditures		71,000
		Total Ministry—Budgetary	**1,403,303,000**	**249,284,179**
		Non-budgetary	...	...

13		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	96,187,000	
	1a	Program expenditures		8,264,400
	1b	Program expenditures		10,022,000
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	299,183,000	
	5a	Operating expenditures—To authorize the transfer of $6,500,000 from Indian Affairs and Northern Development Vote 10, and $19,579,383 from Indian Affairs and Northern Development Vote 15, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		32,451,746
	5b	Operating expenditures—To authorize the transfer of $4,519,000 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amoount of		1,624,269
	6b	Pursuant to section 25 of the *Financial Administration Act*, to write off certain debts and obligations due to Her Majesty in Right of Canada amounting to $29,156,735, representing the principal and interest of 290 accounts owed by 2 debtors arising from direct loans made from Loans to Native Claimants, established by Indian Affairs and Northern Development Vote L22a, *Appropriation Act No. 4, 1975* and Loans to the Council of Yukon First Nations for Interim Benefits to the Yukon Elders, established by Indian Affairs and Northern Development Vote L56c, *Appropriation Act No. 4, 1980-81*		29,156,735
	7b	Pursuant to section 24.1 of the *Financial Administration Act*, to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to $641,638 representing the principal and interest of 2 accounts owed by 1 debtor arising from direct loans made from the Indian Economic Development Account, established by Indian Affairs and Northern Development Vote L53b, *Appropriation Act No. 1, 1970*		641,638
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	18,750,000	
	15	The grants listed in the Estimates and contributions	4,372,382,000	
	15a	The grants listed in the Estimates		1
	15b	The grants listed in the Estimates and contributions		73,522,880
	L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	31,853,000	
	L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		2,500,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	43,120,000	
		Northern Affairs Program		
	30	Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	97,622,000	
	30a	Operating expenditures		27,762,655
	35	The grants listed in the Estimates and contributions	67,022,900	
	35a	The grants listed in the Estimates and contributions		11,540,000
	35b	Contributions		1,434,000
	40	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
	40a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		6,000,000
	40b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of $2,205,000 from Indian Affairs and Northern Development Vote 30, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		3,795,000
		Canadian Polar Commission		
	45	Program expenditures and contributions	893,000	
		Total Ministry—Budgetary	**4,967,639,900**	**206,215,324**
		Non-budgetary	**74,973,000**	**2,500,000**
14		**Industry** [(2)]		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, and bankruptcy and corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the *Competition Act*	424,556,000	
	1a	Operating expenditures		55,364,359
	1b	Operating expenditures—To authorize the transfer of $10,642,675 from Industry Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	2b	Program Liability Ceiling under the *Canada Small Business Financing Act*—In accordance with subsection 13(2) of the *Canada Small Business Financing Act*, S.C. 1998, c. 36, the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the Canada Small Business Financing (Establishment and Operation of Capital Leasing Pilot Project) Regulations is established at $400,000,000		1
	5	The grants listed in the Estimates and contributions	933,109,000	
	5a	The grants listed in the Estimates and contributions		47,137,420
	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act*	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	69,977,000	
	20a	Operating expenditures		2,524,875

20b	Operating expenditures—To authorize the transfer of $2,552,499 from Industry Vote 25, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
25	The grants listed in the Estimates and contributions	364,792,000	
	Canadian Space Agency		
30	Operating expenditures	111,784,000	
30a	Operating expenditures		3,699,991
35	Capital expenditures	164,312,000	
35a	Capital expenditures		1,348,364
40	The grants listed in the Estimates and contributions	52,081,000	
	Canadian Tourism Commission		
45	Program expenditures	83,166,000	
45a	Program expenditures		2,842,000
	Competition Tribunal		
50	Program expenditures	1,395,000	
50a	Program expenditures		63,262
	Copyright Board		
55	Program expenditures	2,092,000	
55a	Program expenditures		83,250
	Economic Development Agency of Canada for the Regions of Quebec		
60	Operating expenditures	41,635,000	
60a	Operating expenditures—To authorize the transfer of $607,901 from Industry Vote 65, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
65	The grants listed in the Estimates and contributions	427,091,000	
	Enterprise Cape Breton Corporation		
70	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*	35,108,000	
70a	Payments to the Enterprise Cape Breton Corporation pursuant to the *Enterprise Cape Breton Corporation Act*		2,000,000
	National Research Council of Canada		
75	Operating expenditures	295,486,000	
75a	Operating expenditures		30,748,317
75b	Operating expenditures		2,108,810
80	Capital expenditures	69,199,000	
80a	Capital expenditures		26,417,200
80b	Capital expenditures		2,815,050
85	The grants listed in the Estimates and contributions	132,670,000	
85a	The grants listed in the Estimates and contributions		9,190,000
85b	Contributions		5,380,000
	Natural Sciences and Engineering Research Council		
90	Operating expenditures	30,360,000	
90a	Operating expenditures		1,436,900
95	The grants listed in the Estimates	608,101,000	
95a	The grants listed in the Estimates		41,500,000
	Office of Infrastructure of Canada [(2)]		
50	Operating expenditures	3,240,000	
55	Contributions	5,385,000	
97a	Operating expenditures—To authorize the transfer of $2,726,000 from Privy Council Vote 50, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		3,300,000
97b	Operating expenditures—To authorize the transfer of $1,800,000 from Industry Vote 98a, *Appropriation Act No. 3, 2002-2003* for the purposes of this Vote and to provide a further amount of		1,706,000
98a	Contributions—To authorize the transfer of $5,385,000 from Privy Council Vote 55, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		Social Sciences and Humanities Research Council		
	100	Operating expenditures	14,432,000	
	100a	Operating expenditures		1,649,436
	100b	Operating expenditures		300,000
	105	The grants listed in the Estimates	180,199,000	
	105a	The grants listed in the Estimates		9,155,000
	105b	The grants listed in the Estimates		595,000
		Standards Council of Canada		
	110	Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	6,904,000	
		Statistics Canada		
	115	Program expenditures, contributions and authority to expend revenues received during the fiscal year	315,344,000	
	115a	Program expenditures		28,471,032
	115b	Program expenditures		2,460,000
		Western Economic Diversification		
	120	Operating expenditures	40,187,000	
	120a	Operating expenditures		2,086,062
	125	The grants listed in the Estimates and contributions	271,035,000	
	125a	Contributions		27,029,000
		Total Ministry—Budgetary	**4,683,640,000**	**311,411,333**
		Non-budgetary	**800,000**	...
15		**Justice**		
		Department		
	1	Operating expenditures	325,464,000	
	1a	Operating expenditures		62,621,757
	1b	Operating expenditures		68,457,029
	5	The grants listed in the Estimates and contributions	398,715,000	
	5a	The grants listed in the Estimates and contributions		44,411,117
	5b	Contributions		9,048,840
		Canadian Human Rights Commission		
	10	Program expenditures	15,585,000	
	10a	Program expenditures		4,436,660
	10b	Program expenditures		360,000
		Canadian Human Rights Tribunal		
	15	Program expenditures	3,420,000	
	15a	Program expenditures		1,964,302

		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the *Judges Act* and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the year arising from the provision of administrative services and judicial training services	5,169,000	
	20b	Operating expenditures		2,993,610
	25	Canadian Judicial Council—Operating expenditures	527,000	
	25b	Canadian Judicial Council—Operating expenditures		680,376
		Federal Court of Canada		
	30	Program expenditures	35,009,000	
	30a	Program expenditures		1,658,412
		Law Commission of Canada		
	35	Program expenditures	2,915,000	
	35b	Program expenditures		47,896
		Offices of the Information and Privacy Commissioners of Canada		
		Office of the Information Commissioner of Canada Program		
	40	Program expenditures	3,712,000	
	40a	Program expenditures—To authorize the transfer of $232,188 from Justice Vote 45, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		443,000
	40b	Program expenditures		311,000
		Office of the Privacy Commissioner of Canada Program		
	45	Program expenditures and contributions	9,802,000	
	45b	Program expenditures		287,858
		Supreme Court of Canada		
	50	Program expenditures	13,310,000	
	50a	Program expenditures		1,857,928
	50b	Program expenditures		2,469,248
		Tax Court of Canada		
	55	Program expenditures	10,227,000	
	55a	Program expenditures		2,143,264
		Total Ministry—Budgetary	**823,855,000**	**204,192,297**
		Non-budgetary	...	...
16		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $19,163,551,203 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that $7,795,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	8,340,047,000	
	1a	Operating expenditures		409,241,159
	1b	Operating expenditures—To authorize the transfer of $281,749,475 from National Defence Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		290,772,525
	5	Capital expenditures	2,191,429,000	
	5a	Capital expenditures		29,750,000
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	353,940,203	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	10a	Contributions		105,000
	10b	Contributions		9,000,000
		Canadian Forces Grievance Board		
	15	Program expenditures	7,266,000	
	15a	Program expenditures		3,330,038
		Military Police Complaints Commission		
	20	Program expenditures	3,653,000	
	20a	Program expenditures		182,650
		Total Ministry—Budgetary	**10,896,335,203**	**742,381,372**
		Non-budgetary	...	...
17		**Natural Resources**		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	508,820,000	
	1a	Operating expenditures		38,820,324
	5	Capital expenditures	16,680,000	
	5b	Capital expenditures—To authorize the transfer of $804,755 from Natural Resources Vote 1, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	130,075,[illegible]00	
	10a	The grants listed in the Estimates and contributions		23,010,000
	10b	The grants listed in the Estimates and contributions		1
		Atomic Energy of Canada Limited		
	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	135,872,000	
	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		8,700,000
		Canadian Nuclear Safety Commission		
	20	Program expenditures, the grants listed in the Estimates and contributions	52,580,000	
	20a	Program expenditures		4,977,837
		Cape Breton Development Corporation		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	60,735,000	
		National Energy Board		
	30	Program expenditures	27,117,000	
	30a	Program expenditures		4,526,924
		Total Ministry—Budgetary	**931,879,000**	**80,035,087**
		Non-budgetary	...	...

18		**Parliament**		
		The Senate		
	1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	39,747,950	
	1a	Program expenditures		969,000
	1b	Program expenditures		639,000
		House of Commons		
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	194,953,261	
	5a	Program expenditures		3,842,031
	5b	Program expenditures		2,574,434
		Library of Parliament		
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	22,762,000	
	10a	Program expenditures		600,000
	10b	Program expenditures		500,000
		Total Ministry—Budgetary	**257,463,211**	**9,124,465**
		Non-budgetary	...	...
19		**Privy Council** [3]		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	101,736,000	
	1a	Program expenditures and contributions		22,337,842
	1b	Program expenditures		328,690
		Canadian Centre for Management Development		
	15	Program expenditures and contributions	23,768,000	
	15a	Program expenditures		2,630,515
		Canadian Intergovernmental Conference Secretariat		
	20	Program expenditures	3,423,000	
	20a	Program expenditures		109,051
	20b	Program expenditures		1,337,000
		Canadian Transportation Accident Investigation and Safety Board		
	25	Program expenditures	21,510,000	
	25a	Program expenditures		3,994,900
	25b	Program expenditures		1,353,830
		Chief Electoral Officer		
	30	Program expenditures	12,226,000	
		Commissioner of Official Languages		
	35	Program expenditures	13,330,000	
	35a	Program expenditures		1,739,700
		National Round Table on the Environment and the Economy		
	40	Program expenditures	4,572,000	
	40b	Program expenditures		252,600

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
		Public Service Staff Relations Board		
	65	Program expenditures	5,223,000	
	65a	Program expenditures		548,250
	65b	Program expenditures		300,000
		Security Intelligence Review Committee		
	70	Program expenditures	2,098,000	
		Total Ministry—Budgetary	**187,886,000**	**34,932,378**
		Non-budgetary	...	...
20		**Public Works and Government Services** [4]		
		Department		
		Government Services Program		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the *Canada Pension Plan* (Act), the *Employment Insurance Act* and the *Seized Property Management Act*, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,711,384,000	
	1a	Operating expenditures		165,045,831
	1b	Operating expenditures—To authorize the transfer of $6,020,000 from Public Works and Government Services Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		66,325,191
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	341,603,000	
	5b	Capital expenditures		120,580,000
	10	The grants listed in the Estimates and contributions	11,285,002	
		Communication Canada		
	20	Program expenditures, the grants listed in the Estimates and contributions	125,309,000	
	20a	Program expenditures and the grants listed in the Estimates		7,829,960
	20b	Program expenditures		960,000
		Office of Indian Residential Schools Resolution of Canada [3]		
	45	Program expenditures, the grants listed in the Estimates and contributions	52,783,000	
	22a	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $52,783,000 from Privy Council Vote 45, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		8,000,000
		Total Ministry—Budgetary	**2,242,364,002**	**368,740,982**
		Non-budgetary	...	...
21		**Solicitor General**		
		Department		
	1	Operating expenditures	32,586,000	
	1a	Operating expenditures—To authorize the transfer of $13,847,359 from Solicitor General Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		46,733,720
	1b	Operating expenditures—To authorize the transfer of $5,229,436 from Solicitor General Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		2,962,564

5	The grants listed in the Estimates and contributions	73,942,200	
	Canadian Security Intelligence Service		
10	Program expenditures	247,502,000	
10a	Program expenditures		5,335,000
	Correctional Service		
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,174,101,000	
15a	Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of $20,600,000 from Solicitor General Vote 20, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		13,139,260
15b	Penitentiary Service and National Parole Service—Operating expenditures		6,464,000
20	Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	147,500,000	
20b	Penitentiary Service and National Parole Service—Capital expenditures		4,214,000
	National Parole Board		
25	Program expenditures and contributions	26,251,000	
25a	Program expenditures		2,474,416
25b	Program expenditures		1,050,000
	Office of the Correctional Investigator		
30	Program expenditures	2,537,000	
30a	Program expenditures		87,450
	Royal Canadian Mounted Police		
35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	1,128,786,000	
35a	Law enforcement—Operating expenditures		128,743,148
35b	Law enforcement—Operating expenditures and the grants listed in the Estimates—To authorize the transfer of $7,058,000 from Solicitor General Vote 40, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		41,261,447
40	Law enforcement—Capital expenditures	198,292,000	
40a	Law enforcement—Capital expenditures		4,277,000
	Royal Canadian Mounted Police External Review Committee		
45	Program expenditures	743,000	
45a	Program expenditures		37,900
	Royal Canadian Mounted Police Public Complaints Commission		
50	Program expenditures	3,969,000	
50a	Program expenditures		48,698
	Total Ministry—Budgetary	**3,036,209,200**	**256,828,603**
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
22		**Transport** (4)(5)		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenues collection pursuant to the *Aeronautics Act*; and (c) authority to expend revenues received during the fiscal year	97,092,000	
	1a	Operating expenditures—To authorize the transfer of $16,616,000 from Transport Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		15,443,010
	1b	Operating expenditures—To authorize the transfer of $4,148,799 from Transport Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	104,000,000	
	10	The grants listed in the Estimates and contributions	376,347,000	
	10a	Contributions		33,427,368
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont Champlain Jetty, and Melocheville Tunnel, Montreal	83,740,000	
	20	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	32,949,000	
	20a	Payments to Marine Atlantic Inc.—To authorize the transfer of $3,663,999 from Transport Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	20b	Payments to Marine Atlantic Inc.—To authorize the transfer of $9,767,999 from Transport Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
	25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, *Appropriation Act No. 1, 1977*	255,701,000	
	60	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	1	
	26a	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—To authorize the transfer of $1 from Privy Council Vote 60, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		18,400,000
	15	Payments to Queens Quay West Land Corporation for operating and capital expenditures	4,000,000	
	27a	Payments to Queens Quay West Land Corporation—To authorize the transfer of $4,000,000 from Public Works and Government Services Vote 15, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
		Canada Mortgage and Housing Corporation (4)		
	5	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*	1,913,250,000	

	28a	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*—To authorize the transfer of $1,913,250,000 from Privy Council Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		85,267,250
		Canada Post Corporation [4]		
	10	Payments to the Canada Post Corporation for special purposes	237,210,000	
	29a	Payments to the Canada Post Corporation for special purposes—To authorize the transfer of $237,210,000 from Privy Council Vote 10, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote		1
		Canadian Transportation Agency		
	30	Program expenditures	21,614,000	
	30a	Program expenditures		2,007,472
		Civil Aviation Tribunal		
	35	Program expenditures	907,000	
	35a	Program expenditures		267,070
		Total Ministry—Budgetary	**3,126,810,001**	**154,812,175**
		Non-budgetary	...	...
23		**Treasury Board**		
		Secretariat		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	118,007,000	
	1a	Operating expenditures—To authorize the transfer of $514,000 from Privy Council Vote 50, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		54,615,378
	2	Contributions	18,600,000	
	2a	The grants listed in the Estimates		250,000
	2b	The grants listed in the Estimates		1
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the *Public Servants Inventions Act* and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	750,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	40,808,000	
	10a	Government-wide initiatives		311,450
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		631,640,000
	15b	Compensation adjustments—To authorize the transfer of $1,082,220 from Treasury Board Vote 1, and $375,517 from Treasury Board Vote 10, and $663,000 from Treasury Board Vote 20, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		91,360,263
	20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain certain employees of their share of the premium reduction under subsection 96(3) of the *Employment Insurance Act*	1,201,702,000	
	20a	Public service insurance		4,138,380
		Total Ministry—Budgetary	**2,129,117,000**	**782,315,472**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
24		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	599,630,782	
	1a	Operating expenditures		51,219,853
	1b	Operating expenditures—To authorize the transfer of $2,561,000 from Veterans Affairs Vote 5, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		77,388,766
	5	Capital expenditures	7,626,000	
	10	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,624,931,000	
	10a	The grants listed in the Estimates—To authorize the transfer of $231,250 from Veterans Affairs Vote 15, *Appropriation Act No. 2, 2002-2003* for the purposes of this Vote and to provide a further amount of		84,425,750
	10b	The grants listed in the Estimates and contributions		17,300,000
		Veterans Review and Appeal Board Program		
	15	Program expenditures	9,250,000	
		Total Ministry—Budgetary	**2,241,437,782**	**230,334,369**
		Non-budgetary	...	...
		Total Government—Budgetary	**56,268,973,797**	**5,609,153,927**
		Non-budgetary	**80,223,002**	**2,500,004**

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly Canadian Film Development Corporation.

(2) The new agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to Industry (Office of Infrastructure of Canada), Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).

(3) During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services.

(4) During the year, Canada Mortgage and Housing Corporation and Canada Post Corporation were transferred from Privy Council.

(5) During the year, Queens Quay West Land Corporation was transferred from Public Works and Government Services.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
2	**Agriculture and Agri-Food**		
	Department		
	Grants to agencies established under the *Farm Products Agencies Act*	200,000	
	Payments in connection with the *Agricultural Marketing Programs Act*	65,500,000	
	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	4,000,000	
	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	227,300,000	
	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	212,600,000	
	Contributions to a Transition to Future Risk Management Programming		592,500,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	53,668,000	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	1,500,000	3,000,000
	Contributions to employee benefit plans	56,134,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (*Appropriation Act No. 4, 1994-95*)	(127,000)	
	Contributions to employee benefit plans	2,846,000	
	Total Ministry—Budgetary	**623,686,218**	**595,500,000**
	Non-budgetary	...	...
3	**Canada Customs and Revenue Agency**		
	Minister of National Revenue—Salary and motor car allowance	65,218	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	24,888,000	11,919,838
	Contributions to employee benefit plans	431,668,000	
	Children's special allowance payments (*Children's Special Allowances Act*)	138,000,000	
	Total Ministry—Budgetary	**594,621,218**	**11,919,838**
	Non-budgetary	...	...
4	**Canadian Heritage**		
	Department		
	Salaries of the Lieutenant Governors (*Salaries Act*)	930,000	
	Payments under *Lieutenant Governors Superannuation Act*	550,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	17,960,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	5,169,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	National Archives of Canada		
	Contributions to employee benefit plans	5,946,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	1,200,000	
	Contributions to employee benefit plans	367,000	
	National Film Board		
	National Film Board Revolving Fund (*Revolving Funds Act*)	375,000	
	National Library		
	Contributions to employee benefit plans	4,161,000	
	Parks Canada Agency		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	72,158,000	
	Contributions to employee benefit plans	34,083,000	
	Public Service Commission		
	Contributions to employee benefit plans	15,597,000	
	Staff Development and Training Revolving Fund (*Revolving Funds Act*)	350,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,266,000	
	Total Ministry—Budgetary	**160,359,218**	...
	Non-budgetary	...	...
5	**Citizenship and Immigration**		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	48,867,000	
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	13,309,000	
	Total Ministry—Budgetary	**62,241,218**	...
	Non-budgetary	...	...
6	**Environment**		
	Department		
	Minister of the Environment—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	62,280,000	

	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,224,000	
	Total Ministry—Budgetary	**63,569,218**	...
	Non-budgetary	...	...
7	**Finance**		
	Department		
	Economic, Social and Financial Policies Program		
	Minister of Finance—Salary and motor car allowance	65,218	
	Payments to International Development Association (*Bretton Woods and Related Agreements Act*)	200,810,000	230,134,000
	Payments to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)		12,500,000
	Contributions to employee benefit plans	10,294,000	
	Purchase of domestic coinage (*Royal Canadian Mint Act*)	48,000,000	15,000,000
	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US $7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $11,441,000 on September 24, 2001, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	11,441,000	
	(L) Payments and encashment of notes issued to the European Bank for Reconstruction Development pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act*—Capital subscriptions	21,209,000	
	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility (*Bretton Woods and Related Agreements Act*)	215,000,000	
	Public Debt Program		
	Interest and other costs (*Financial Administration Act*)	36,300,000,000	800,000,000
	Federal-Provincial Transfers Program		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	1,000,000
	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	10,545,000,000	(81,000,000)
	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	18,600,000,000	
	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(556,000,000)	(11,000,000)
	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act*)	(2,522,000,000)	(38,000,000)
	Auditor General		
	Contributions to employee benefit plans	8,103,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,267,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	2,530,000	
	Total Ministry—Budgetary	**62,668,069,218**	**928,634,000**
	Non-budgetary	**247,650,000**	...
8	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	111,879,000	
	Total Ministry—Budgetary	**111,944,218**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [(1)]—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
9	**Foreign Affairs and International Trade**		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	65,218	
	Minister for International Trade—Salary and motor car allowance	65,218	
	Payments under the *Diplomatic Service (Special) Superannuation Act*	250,000	
	Contributions to employee benefit plans	96,816,000	
	Passport Office Revolving Fund (*Revolving Funds Act*)	(6,581,000)	
	Canadian International Development Agency		
	Minister for International Cooperation—Salary and motor car allowance	65,218	
	Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)	201,900,000	44,000,000
	Contributions to employee benefit plans	18,358,000	
	(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)	6,352,000	50,000
	Export Development Canada		
	Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	102,000,000	(5,000,000)
	(L) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*	127,000,000	1,182,000,000
	International Joint Commission		
	Contributions to employee benefit plans	489,000	
	NAFTA Secretariat, Canadian Section		
	Contributions to employee benefit plans	152,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	23,000	
	Total Ministry—Budgetary	**413,602,654**	**39,000,000**
	Non-budgetary	**133,352,000**	**1,182,050,000**
10	**Governor General**		
	Salary of the Governor General (*Governor General's Act*)	106,000	
	Annuities payable under the *Governor General's Act*	354,000	
	Contributions to employee benefit plans	1,661,000	
	Total Ministry—Budgetary	**2,121,000**	...
	Non-budgetary	...	...
11	**Health**		
	Department		
	Minister of Health—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	88,042,000	

	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	1,955,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	407,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	443,000	
	Total Ministry—Budgetary	**90,912,218**	...
	Non-budgetary	...	...
12	**Human Resources Development**		
	Department		
	Minister of Human Resources Development—Salary and motor car allowance	65,218	
	Minister of Labour—Salary and motor car allowance	65,218	
	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	196,000,000	(76,500,000)
	The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	900,000	(400,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	65,500,000	(26,400,000)
	The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	242,100,000	(100,300,000)
	Canada Student Financial Assistance Act—Canada study grants	120,100,000	(36,200,000)
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.I of the *Department of Human Resources Development Act*	423,000,000	(43,000,000)
	Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*)	35,000	
	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	181,000	
	Civil service insurance actuarial liability adjustments	145,000	
	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	63,000,000	(4,000,000)
	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	15,900,000	(3,000,000)
	Old age security payments (*Old Age Security Act*)	20,359,000,000	(490,000,000)
	Guaranteed income supplement payments (*Old Age Security Act*)	5,589,000,000	(50,000,000)
	Allowance payments (*Old Age Security Act*)	402,000,000	(10,000,000)
	Contributions to employee benefit plans	187,508,000	
	(L) Loans disbursed under the *Canada Student Financial Assistance Act*	1,800,000,000	(296,000,000)
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,464,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	148,000	
	Total Ministry—Budgetary	**27,666,111,436**	**(839,800,000)**
	Non-budgetary	**1,800,000,000**	**(296,000,000)**
13	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	9,090,000	
	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	2,000,000	
	Indian annuities treaty payments (*Indian Act*)	1,400,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

		As shown in	
Section	Department or agency	Main Estimates	Supplementary Estimates
		$	$
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	139,810,000	2,606,635
	Contributions to employee benefit plans	29,145,000	
	Northern Affairs Program		
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,470,000	
	Contributions to employee benefit plans	7,420,000	
	Canadian Polar Commission		
	Contributions to employee benefit plans	68,000	
	Total Ministry—Budgetary	**190,483,218**	**2,606,635**
	Non-budgetary	...	...
14	**Industry**		
	Department		
	Minister of Industry—Salary and motor car allowance	65,218	
	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*)	10,000,000	
	Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*)	(3,280,000)	
	Liabilities under the *Small Business Loans Act*	32,000,000	2,200,000
	Liabilities under the *Canada Small Business Financing Act*	29,000,000	4,740,000
	Contributions to employee benefit plans	53,545,000	
	Atlantic Canada Opportunities Agency		
	Liabilities in Atlantic Canada under the *Small Business Loans Act*	2,000,000	2,400,000
	Liabilities under the *Canada Small Business Financing Act*	2,000,000	650,000
	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	1,000,000	(900,000)
	Contributions to employee benefit plans	6,924,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	7,660,000	
	Competition Tribunal		
	Contributions to employee benefit plans	145,000	
	Copyright Board		
	Contributions to employee benefit plans	285,000	
	Economic Development Agency of Canada for the Regions of Quebec		
	Liabilities under the *Small Business Loans Act*	17,000,000	8,480,000
	Liabilities under the *Canada Small Business Financing Act*	14,000,000	13,590,000
	Contributions to employee benefit plans	4,668,000	
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the *National Research Council Act*	67,144,000	
	Contributions to employee benefit plans	35,494,000	

	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	3,155,000	
	Office of Infrastructure of Canada [2]		
	Contributions to employee benefit plans	275,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,637,000	
	Statistics Canada		
	Contributions to employee benefit plans	57,888,000	
	Western Economic Diversification		
	Liabilities under the *Small Business Loans Act*	12,000,000	1,130,000
	Liabilities under the *Canada Small Business Financing Act*	10,000,000	(2,490,000)
	Contributions to employee benefit plans	4,856,000	
	Total Ministry—Budgetary	**369,461,218**	**29,800,000**
	Non-budgetary	...	...
15	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	40,208,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,309,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	218,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	314,930,000	
	Contributions to employee benefit plans	650,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	4,608,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	161,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Office of the Information Commissioner of Canada Program		
	Contributions to employee benefit plans	585,000	
	Office of the Privacy Commissioner of Canada Program		
	Contributions to employee benefit plans	1,352,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (*Judges Act*)	4,223,000	
	Contributions to employee benefit plans	1,574,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	1,111,000	
	Total Ministry—Budgetary	**371,994,218**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts (1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
16	**National Defence**		
	Department		
	Minister of National Defence—Salary and motor car allowance	65,218	
	Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)	100,000	
	Pensions and other employee benefits—Members of the Military	762,745,108	
	Contributions to employee benefit plans	185,673,471	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	868,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	357,000	
	Total Ministry—Budgetary	**949,808,797**	...
	Non-budgetary	...	...
17	**Natural Resources**		
	Department		
	Minister of Natural Resources—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	48,596,000	
	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)	2,492,000	1,111,000
	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,300,000	
	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	2,700,000	
	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	2,175,000	
	Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	13,000,000	8,500,000
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,200,000	63,500,000
	Geomatics Canada Revolving Fund (*Revolving Funds Act*)	(2,014,000)	
	Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	100,000	
	Newfoundland fiscal equalization offset payments		108,735,000
	Canadian Nuclear Safety Commission		
	Contributions to employee benefit plans	6,751,000	
	National Energy Board		
	Contributions to employee benefit plans	4,279,000	
	Total Ministry—Budgetary	**81,644,218**	**181,846,000**
	Non-budgetary	...	...
18	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	19,601,900	
	Contributions to employee benefit plans	4,551,000	

	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	90,071,583	1,151,725
	Contributions to employee benefit plans	27,394,288	
	Library of Parliament		
	Contributions to employee benefit plans	3,489,000	
	Total Ministry—Budgetary	**145,107,771**	**1,151,725**
	Non-budgetary	...	...
19	**Privy Council**		
	Department		
	The Prime Minister's salary and motor car allowance	133,572	
	President of the Privy Council—Salary and motor car allowance	65,218	
	Leader of the Government in the Senate—Salary and motor car allowance	65,218	
	Ministers without portfolio or Ministers of State—Motor car allowance	23,342	
	Contributions to employee benefit plans	10,580,000	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	1,625,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	323,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,256,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	204,600	
	Expenses of elections (*Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982* and the *Electoral Boundaries Readjustment Act*)	44,841,000	12,010,982
	Contributions to employee benefit plans	2,445,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,690,000	
	National Round Table on the Environment and the Economy		
	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	20,000	
	Contributions to employee benefit plans	320,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	714,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	227,000	
	Total Ministry—Budgetary	**66,532,950**	**12,010,982**
	Non-budgetary	...	...
20	**Public Works and Government Services** [4]		
	Department		
	Government Services Program		
	Minister of Public Works and Government Services—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	64,432,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts [1]—*Concluded*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Real Property Disposition Revolving Fund (*Revolving Funds Act*)	(16,647,000)	
	Optional Services Revolving Fund (*Revolving Funds Act*)	(129,000)	
	Consulting and Audit Canada Revolving Fund (*Revolving Funds Act*)	(1,100,000)	
	Translation Bureau Revolving Fund (*Revolving Funds Act*)	4,000,000	
	Communication Canada		
	Contributions to employee benefit plans	3,750,000	
	Office of Indian Residential Schools Resolution of Canada [3]		
	Contributions to employee benefit plans	3,277,000	
	Total Ministry—Budgetary	**57,648,218**	...
	Non-budgetary	...	...
21	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	3,947,000	
	Correctional Service		
	Pensions and other employee benefits (*Royal Canadian Mounted Police Superannuation Act*, subsection 27(1))	201,000	
	Contributions to employee benefit plans	145,688,000	
	CORCAN Revolving Fund (*Revolving Funds Act*)	84,000	
	National Parole Board		
	Contributions to employee benefit plans	4,218,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	344,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	209,072,000	
	Contributions to employee benefit plans	37,336,000	
	Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*	23,000,000	
	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	16,000,000	8,913,000
	Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	100,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	89,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	478,000	
	Total Ministry—Budgetary	**440,622,218**	**8,913,000**
	Non-budgetary	...	...

22	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	65,218	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, *Appropriation Act No. 5, 1963*)	3,300,000	
	Contributions to employee benefit plans	52,972,000	
	Payments in respect of St. Lawrence Seaway agreements under the *Canada Marine Act*	1,900,000	
	Northumberland Strait Crossing Subsidy Payment under the *Northumberland Strait Crossing Act*	49,900,000	
	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		323,378,000
	Canada Mortgage and Housing Corporation[4]		
	(L) Advances under the *National Housing Act*	(219,400,000)	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,199,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	107,000	
	Total Ministry—Budgetary	**111,443,218**	**323,378,000**
	Non-budgetary	**(219,400,000)**	...
23	**Treasury Board**		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	65,218	
	Contributions to employee benefit plans	14,798,000	
	Payments under the *Public Service Pension Adjustment Act*	30,000	
	Total Ministry—Budgetary	**14,893,218**	...
	Non-budgetary	...	...
24	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	65,218	
	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	12,000	
	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	10,000	
	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	175,000	
	Contributions to employee benefit plans	29,993,000	
	Veterans Review and Appeal Board Program		
	Contributions to employee benefit plans	1,706,000	
	Total Ministry—Budgetary	**31,961,218**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**95,288,838,314**	**1,294,960,180**
	Non-budgetary	**1,961,602,000**	**886,050,000**

(L) Non-budgetary authority (loan, investment or advance).

[1] Details of statutory authorities not shown in the Estimates are not included in this appendix.

[2] The new agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to: Industry (Office of Infrastructure of Canada), Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).

[3] During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services.

[4] During the year, Canada Mortgage and Housing Corporation was transferred to Transport.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
			$
2		**Agriculture and Agri-Food**	
		Department	
	(S)	*Farm Products Agencies Act*, section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of $400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund—*Revolving Funds Act*, section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	3,063,017
		Canadian Dairy Commission	
	(S)	(L) *Canadian Dairy Commission Act*, section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*, shall not exceed $300,000,000 (Net)	244,559,000
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund—*Appropriation Act No. 4, 1994-95* To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $12,000,000 the revenues received in respect of the purpose of the Fund	12,904,386
		Farm Credit Canada	
	(S)	(L) *Farm Credit Canada Act* Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	1,795,829,000
		Total Ministry—Budgetary	**16,567,403**
		Non-budgetary	**2,047,055,000**
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	172,702,454
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	491,039

	10	Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the *Financial Administration Act* are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the *Canada Customs and Revenue Agency Act*	4,902,678
		Total Ministry—Budgetary	**178,096,171**
		Non-budgetary	...
4		**Canadian Heritage**	
		Department	
		National Film Board	
	(S)	National Film Board Revolving Fund—*Revolving Funds Act*, section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed $25,000,000 at any time. Increase of authority as per Vote 121d, *Appropriation Act No. 4, 1994-95*	1,324,890
		Parks Canada Agency	
	110	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to *Parks Canada Agency Act*, section 19	45,661,242
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time	6,925,758
		Total Ministry—Budgetary	**53,911,890**
		Non-budgetary	...
5		**Citizenship and Immigration**	
		Department	
	(S)	(L) *Immigration Act*, section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed $110,000,000 (Net)	62,781,594
		Total Ministry—Budgetary	...
		Non-budgetary	**62,781,594**
7		**Finance**	
		Department	
		Economic, Social and Financial Policies Program	
	(S)	*Bretton Woods and Related Agreements Act*, subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit 225,000,000 SDR	96,606,046
	(S)	*Financial Institutions Depositors Compensation Act*, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831
	(S)	(L) *Canadian Commercial Bank Financial Assistance Act*, section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
	(S)	(L.) *Bretton Woods and Related Agreements Act*, subsection 8.1(1)	
		Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC2000-355) (Gross)	292,887,630
	(S)	(L.) *Petro-Canada Limited Act*, as amended	
		Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000 (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000 (Gross)	1,573,645,679
		Canada Deposit Insurance Corporation	
	(S)	(L.) *Canada Deposit Insurance Corporation Act*, subsection 10.1	
		The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $6,000,000,000 (Net)	6,000,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	*Office of the Superintendent of Financial Institutions Act*, sections 16 and 17	
		The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	75,709,414
		Total Ministry—Budgetary	**240,887,291**
		Non-budgetary	**7,895,761,456**
8		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:	
		(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,	
		(b) to make loans to the Corporation.	
		Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed $30,000,000 (Net)	30,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**30,000,000**
9		**Foreign Affairs and International Trade**	
		Department	
	(S)	Passport Office Revolving Fund—*Revolving Funds Act*, section 4	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	10,932,761

L11	*Appropriation Act No. 1, 1971* To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)	11,476,197
L12	*Appropriation Act No. 2, 1954* To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)	15,534,844
	Canadian Commercial Corporation	
(S)	(L) *Canadian Commercial Corporation Act*, section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
	Canadian International Development Agency	
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	78,118,758
(S)	(L) *International Development (Financial Institutions) Assistance Act*—African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,267,622,632
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 111,647,000 (Gross)	...
L35	*International Development (Financial Institutions) Assistance Act*—Asian Development Bank Confirming Canada's callable share being US $ 167,471,550 (Gross)	...
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	3,041,220,451
(S)	(L) *International Development (Financial Institutions) Assistance Act*—Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,163,509,878
	Export Development Canada	
(S)	(L) *Export Development Act*, section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is $1,500,000,000 (Gross)	516,800,000
	Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	10,723,066,785
	Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed $13,000,000,000 (Net)	6,444,785,264
	(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).	
	Total Ministry—Budgetary	**10,932,761**
	Non-budgetary	**28,272,134,809**

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote	Department or agency	Amount
			$
13		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	*Appropriation Act No. 4, 1987-88*, Vote 5c Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 2001-2002 fiscal year of $27,475,934	32,524,066
	L20	*Appropriation Act No. 1, 1970* Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*, shall not exceed $48,550,835 (Net)	48,012,343
		Northern Affairs Program	
	L40	*Appropriation Act No. 3, 1975* Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is $320,000 (Gross)	305,503
	L55	*Appropriation Act No. 3, 1953* To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed $6,633,697 (Net)	6,550,860
	L81a	*Appropriation Act No. 4, 1969* To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	**32,524,066**
		Non-budgetary	**59,868,706**
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94*, Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $25,000,000 to $15,000,000 as per Vote 21b, *Appropriation Act No. 4, 1996-97*	55,680,341
	L97b	*Appropriation Act No. 1, 1970* Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time (Net)	1,950,000

		Business Development Bank of Canada	
	(S)	(L) *Business Development Bank of Canada Act* Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion (Net)	853,677,000
		National Research Council of Canada	
	(S)	*National Research Council Act*, paragraph 5(1)(e) Unspent amount carried forward from previous year as per the *National Research Council Act*	22,076,251
		Total Ministry—Budgetary	**77,756,592**
		Non-budgetary	**855,627,000**
16		**National Defence**	
		Department	
	L11c	*Appropriation Act No. 1, 1976*, established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed $100,000,000 (Net)	86,253,575
	L15	*Special Appropriation Act, 1963* Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000 (Net)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	**99,339,792**
17		**Natural Resources**	
		Department	
	(S)	*Canada-Nova Scotia Oil and Gas Agreement Act*, subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	3,603,014
	(S)	*Canada-Newfoundland Atlantic Accord Implementation Act*, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000	4,299,281
	(S)	Geomatics Canada Revolving Fund—*Appropriation Act No. 3, 1993-94* To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $8,000,000 at any time	4,175,761
		Cape Breton Development Corporation	
	L40a	*Appropriation Act No. 4, 1975* *Cape Breton Development Corporation Act*, subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	**12,078,056**
		Non-budgetary	**50,000,000**

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote	Department or agency	Amount
			$
20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Real Property Services Revolving Fund—*Revolving Funds Act*, section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time	150,000,000
	(S)	Real Property Disposition Revolving Fund—*Appropriation Act No. 4, 1995-96*, Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed $5,000,000 at any time	4,861,167
	(S)	Optional Services Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*	31,428,596
	(S)	Government Telecommunications and Informatics Services Revolving Fund—*Revolving Funds Act*, section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from $64,000,000 to $45,000,000 as last amended by Vote 6b, *Appropriation Act No. 4, 1999-2000*	35,754,664
	(S)	Consulting and Audit Canada Revolving Fund—*Revolving Funds Act*, section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from $30,000,000 to $25,100,163 as per *Appropriation Act No. 5, 1998-99*	20,962,147
	(S)	Translation Bureau Revolving Fund—*Appropriation Act No. 4, 1994-95* To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than $75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of $13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*	26,652,166
	(S)	Defence Production Revolving Fund—*Defence Production Act*, section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	*Appropriation Act No. 3, 1990-91* To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*: (a) to replace the words "standing travel advances, advances for petty cash expenditures and impress bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	1,396,533
	(S)	(L) *Seized Property Management Act*, 1993, section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	44,534,498
		Canada Post Corporation (1)	
	(S)	(L) *Canada Post Corporation Act*, sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000 (Net)	500,000,000

		Royal Canadian Mint [1]	
	(S)	(L) *Royal Canadian Mint Act*, subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	**369,658,740**
		Non-budgetary	**620,931,031**
21		**Solicitor General**	
		Correctional Service	
	(S)	CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $45,000,000 at any time	15,724,287
	L14b	*Appropriation Act No. 1, 1969* To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, *Appropriation Act No. 3, 1982-83* (Net)	37,383
		Total Ministry—Budgetary	**15,724,287**
		Non-budgetary	**37,383**
24		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) *Veterans' Land Act* There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed $605,000,000 (Net)	604,836,973
		Total Ministry—Budgetary	...
		Non-budgetary	**604,836,973**
		Total Government—Budgetary	**1,008,137,257**
		Non-budgetary	**40,598,373,744**

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount (1)
			$
3		**Canada Customs and Revenue Agency**	
	1	Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year ending March 31	134,603,972
	10	Contributions; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year ending March 31	6,461,864
		Total Ministry—Budgetary	**141,065,836**
		Non-budgetary	...
4		**Canadian Heritage**	
		National Film Board	
	(S)	National Film Board Revolving Fund Decrease in the net book value of fixed assets	(53,357)
		Parks Canada Agency	
	110	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2003, that may be charged to the following fiscal year	62,055,326
		Total Ministry—Budgetary	**62,001,969**
		Non-budgetary	...
14		**Industry**	
		Department	
	(S)	Canadian Intellectual Property Office Revolving Fund Increase in authority as a result of a transfer from Treasury Board Vote 5	165,307
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the *National Research Council Act*	77,827,389
		Total Ministry—Budgetary	**77,992,696**
		Non-budgetary	...

20		**Public Works and Government Services**	
		Department	
		Government Services Program	
	(S)	Consulting and Audit Canada Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	219,576
	(S)	Translation Bureau Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	622,795
		Total Ministry—Budgetary	**842,371**
		Non-budgetary	...
		Total Government—Budgetary	**281,902,872**
		Non-budgetary	...

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
2	**Agriculture and Agri-Food**						
	Department	13,422	3,563,091	3,576,513	3,550,235	...	26,278
	Canadian Food Inspection Agency	8,926	403,466	412,392	367,855	19,537	25,000
	Canadian Grain Commission	25,000	...	25,000	...	25,000	...
	Total Ministry	**47,348**	**3,966,557**	**4,013,905**	**3,918,090**	**44,537**	**51,278**
3	**Canada Customs and Revenue Agency**	...	**587,716**	**587,716**	**587,716**	...	...
4	**Canadian Heritage**						
	Department	2,197	5,364	7,561	4,455	...	3,106
	Canadian Radio-television and Telecommunications Commission	...	2,253	2,253	2,253	...	...
	National Archives of Canada	25,000	142,656	167,656	142,859	...	24,797
	National Library	5	3,347	3,352	...	5	3,347
	Public Service Commission	...	7,105	7,105	7,105	...	...
	Status of Women—Office of the Co-ordinator	175	778	953	778	...	175
	Total Ministry	**27,377**	**161,503**	**188,880**	**157,450**	**5**	**31,425**
5	**Citizenship and Immigration**						
	Department	28,173	123,163	151,336	19,081	70,255	62,000
	Total Ministry	**28,173**	**123,163**	**151,336**	**19,081**	**70,255**	**62,000**
6	**Environment**						
	Department	7,928	280,913	288,841	206,432	...	82,409
	Canadian Environmental Assessment Agency	343	...	343	...	343	...
	Total Ministry	**8,271**	**280,913**	**289,184**	**206,432**	**343**	**82,409**

7	**Finance**						
	Department	4,051	11,454	15,505	...	4,051	11,454
	Auditor General	9,387	50,990	60,377	35,377	...	25,000
	Financial Transactions and Reports Analysis Centre of Canada	...	12,306	12,306	...	...	12,306
	Office of the Superintendent of Financial Institutions	9,248	586	9,834	...	9,248	586
	Total Ministry	**22,686**	**75,336**	**98,022**	**35,377**	**13,299**	**49,346**
8	**Fisheries and Oceans**	**515,375**	**2,690,306**	**3,205,681**	**1,941,994**	**47,822**	**1,215,865**
9	**Foreign Affairs and International Trade**						
	Department	795,200	2,504,471	3,299,671	2,504,477	...	795,194
	Canadian International Development Agency	7,161	1,722	8,883	8,883	...	...
	Total Ministry	**802,361**	**2,506,193**	**3,308,554**	**2,513,360**	**...**	**795,194**
10	**Governor General**	**309**	**6,000**	**6,309**	**6,000**	**...**	**309**
11	**Health**						
	Department	151,000	291,345	442,345	283,116	8,229	151,000
	Canadian Institutes of Health Research	535	...	535	...	535	...
	Patented Medicine Prices Review Board	111	73	184	73	111	...
	Total Ministry	**151,646**	**291,418**	**443,064**	**283,189**	**8,875**	**151,000**
12	**Human Resources Development**						
	Department	188,627	225,733	414,360	262,501	...	151,859
	Canada Industrial Relations Board	209	139	348	...	209	139
	Canadian Centre for Occupational Health and Safety	...	25	25	...	...	25
	Total Ministry	**188,836**	**225,897**	**414,733**	**262,501**	**209**	**152,023**
13	**Indian Affairs and Northern Development**						
	Department	198,400	78,132	276,532	177,871	5,145	93,516
	Total Ministry	**198,400**	**78,132**	**276,532**	**177,871**	**5,145**	**93,516**
14	**Industry**						
	Department	241,600	565,234	806,834	663,000	...	143,834
	Atlantic Canada Opportunities Agency	25,000	4,534	29,534	29,498	...	36
	Canadian Space Agency	30	20,507	20,537	4,210	...	16,327
	Economic Development Agency of Canada for the Regions of Quebec	9,869	3,878	13,747	10,996	...	2,751
	National Research Council of Canada	13,816	734,360	748,176	729,782	...	18,394
	Natural Sciences and Engineering Research Council	5,659	431	6,090	5,659	...	431
	Statistics Canada	...	13,224	13,224	13,224	...	...
	Western Economic Diversification	4,846	14,165	19,011	19,011	...	...
	Total Ministry	**300,820**	**1,356,333**	**1,657,153**	**1,475,380**	**...**	**181,773**

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—*Concluded*

		Source of authorities			Disposition of authorities		
Section	Department or agency	Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		$	$	$	$	$	$
15	**Justice**						
	Department	14,430	6,025	20,455	19,053	...	1,402
	Canadian Human Rights Commission	...	8,279	8,279	...	...	8,279
	Canadian Human Rights Tribunal	...	145	145	145	...	...
	Federal Court of Canada	16,883	35,168	52,051	22,699	4,352	25,000
	Offices of the Information and Privacy Commissioners of Canada	541	10,767	11,308	10,783	...	525
	Supreme Court of Canada	762	6,021	6,783	475	287	6,021
	Tax Court of Canada	4,217	68	4,285	4,268	...	17
	Total Ministry	**36,833**	**66,473**	**103,306**	**57,423**	**4,639**	**41,244**
16	**National Defence**						
	Department	985,607	15,516,291	16,501,898	16,346,030	...	155,868
	Total Ministry	**985,607**	**15,516,291**	**16,501,898**	**16,346,030**	**...**	**155,868**
17	**Natural Resources**						
	Department	53,171	302,985	356,156	243,717	...	112,439
	Canadian Nuclear Safety Commission	17,379	14,395	31,774	23,808	...	7,966
	National Energy Board	1,831	2,910	4,741	...	1,831	2,910
	Total Ministry	**72,381**	**320,290**	**392,671**	**267,525**	**1,831**	**123,315**
19	**Privy Council**						
	Department	5,028	6,638	11,666	5,028	...	6,638
	Canadian Centre for Management Development	5,093	100	5,193	...	5,093	100
	Canadian Intergovernmental Conference Secretariat	26	20	46	...	26	20
	Canadian Transportation Accident Investigation and Safety Board	21,804	38,930	60,734	38,940	...	21,794
	Chief Electoral Officer	45	1,680	1,725	1,680	45	...
	Commissioner of Official Languages	4,816	326	5,142	...	4,816	326
	Public Service Staff Relations Board	620	...	620	...	620	...
	Security Intelligence Review Committee	360	116	476	360	...	116
	Total Ministry	**37,792**	**47,810**	**85,602**	**46,008**	**10,600**	**28,994**
20	**Public Works and Government Services**						
	Department	381,462	218,384	599,846	216,692	164,770	218,384
	Communication Canada	50	1,988	2,038	...	50	1,988
	Total Ministry	**381,512**	**220,372**	**601,884**	**216,692**	**164,820**	**220,372**

21	**Solicitor General**						
	Department	2,563	1,556	4,119	...	2,563	1,556
	Canadian Security Intelligence Service	25,000	862,910	887,910	887,315	...	595
	Correctional Service	214,079	748,722	962,801	456,738	210,863	295,200
	National Parole Board	275	21,558	21,833	6,393	...	15,440
	Royal Canadian Mounted Police	1,887,470	7,041,987	8,929,457	6,180,000	...	2,749,457
	Total Ministry	**2,129,387**	**8,676,733**	**10,806,120**	**7,530,446**	**213,426**	**3,062,248**
22	**Transport**						
	Department	1,036,331	4,108,045	5,144,376	3,092,450	...	2,051,926
	Canadian Transportation Agency	468	...	468	...	468	...
	Total Ministry	**1,036,799**	**4,108,045**	**5,144,844**	**3,092,450**	**468**	**2,051,926**
24	**Veterans Affairs**	**3,274**	**75,304**	**78,578**	**78,578**	**...**	**...**
	Total Government	**6,975,187**	**41,380,785**	**48,355,972**	**39,219,593**	**586,274**	**8,550,105**

SECTION 2

2002-2003

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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Department

Objectives

To provide information, research and technology, and policies and programs to achieve an innovative and competitive agricultural and agri-food sector.

Business Line Descriptions

Security of the food system

Agriculture and Agri-Food Canada (AAFC) is working to make Canada the world leader in producing, processing and distributing safe and reliable food to meet the needs and preferences of consumers. The Department is working towards this objective by:

- strengthening the competitiveness of the sector by working with partners to better manage risks through the development and promotion of improved safety nets and other risk management tools;
- enhancing the efficient functioning of the domestic and international marketplace by negotiating fair rules, resolving trade disputes, and eliminating market impediments, and maintaining market opportunities for the Canadian agriculture and agri-food sector; and
- anticipating, understanding, and integrating consumer perceptions and preferences into policies and programs in order to improve consumer confidence.

Health of the environment

AAFC is working to make Canada the world leader in the use of environmental resources in a manner that ensures their quality and availability for present and future generations. The Department is working towards this objective by:

- providing relevant and accurate environmental information in order to foster open and informed dialogue to help citizens, government, farmers and the agri-food sector make sound decisions for today's and future generations; and
- realizing environmental benefits and reduce environmental risks by leading the development and implementation of economically sustainable best management practices, within a supportive business climate, for adoption by the agri-food industry, the Government, and the general public.

Innovation for growth

AAFC is working to make Canada the world leader in innovating to develop food and other related agricultural products and services that capture opportunities in diversified domestic and global markets. The Department is working towards this objective by:

- leading the development and adoption of new and non-traditional Canadian products, processes, and practices which increase our competitive edge by providing opportunities for diversification and by investing in an environment that encourages discovery and innovation;
- attracting people and investment by building a dynamic business climate through actively supporting knowledge development, entrepreneurship, and infrastructure to capture opportunities in domestic and global markets; and
- leading the capture of market opportunities for innovative Canadian products and services to create economic growth and promote Canada as a world leader in food safety and quality, and environment.

Canadian Dairy Commission

Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

Business Line Descriptions

Food safety

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establishment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

Animal health

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

Plant protection

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities, negociates import health requirements with exporting countries, and maintains an emergency response capacity; certifies seed and registers field crop varieties; grants plant breeders' rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

Canadian Grain Commission

Objectives

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Descriptions

Canadian Grain Commission

The Canadian Grain Commission (CGC) has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing;
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets;
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions; and
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Farm Credit Canada

Objectives

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations— including family farms and small to medium-sized agribusiness—with an emphasis on personalized service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	437,686,000	...	...	437,686,000	1	Operating expenditures				
...	...	55,976,547	...	55,976,547	1a	Transfer of $2,470,000 from Agriculture and Agri-Food Vote 5				
...	...	6,651,100	...	6,651,100	1b	Operating expenditures				
...	...	...	2,470,000	2,470,000		Transfer from: Vote 5				
...	...	...	15,000	15,000		TB Vote 10 (1)				
...	...	...	19,809,000	19,809,000		TB Vote 15 (1)				
...	437,686,000	62,627,647	22,294,000	522,607,647		Total—Vote 1	508,100,030	14,507,617	...	494,502,374
...	46,841,000	...	...	46,841,000	5	Capital expenditures				
...	...	...	(2,470,000)	(2,470,000)		Transfer to Vote 1				
...	46,841,000	...	(2,470,000)	44,371,000		Total—Vote 5	44,358,922	12,078	...	53,202,731
...	779,986,000	...	...	779,986,000	10	Grants and contributions				
...	...	69,955,192	...	69,955,192	10a	Contributions				
...	...	161,288,697	...	161,288,697	10b	Grants and contributions				
...	779,986,000	231,243,889	...	1,011,229,889		Total—Vote 10	903,772,405	107,457,484	...	1,351,467,878
...	1	...	...	1	15	To guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of $1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program	...	1	...	...
...	1	...	...	1	20	To guarantee payments of amounts not exceeding, at any time in aggregate, the sum of $140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2001) national biomass ethanol program	...	1	...	...
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	65,500,000	...	(47,706,903)	17,793,097	(S)	Payments in connection with the *Agricultural Marketing Programs Act*	17,793,097	...	...	20,182,384
...	4,000,000	...	(1,207,664)	2,792,336	(S)	Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,792,336	...	...	2,703,871
...	227,300,000	...	27,982,053	255,282,053	(S)	Payments in connection with the *Farm Income Protection Act*—Crop insurance program	255,282,053	...	...	231,446,649
...	212,600,000	...	66,104,541	278,704,541	(S)	Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	278,704,541	...	...	249,456,552

...	65,218	...	1,728	66,946	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	66,946	...	...	67,988
...	53,668,000	...	17,796,410	71,464,410	(S)	Contributions to employee benefit plans	71,464,410	...	...	52,830,000
3,063,017	...	...	...	3,063,017	(S)	Canadian Pari-Mutual Agency Revolving Fund	(286,764)	...	3,349,781	705,948
...	...	592,500,000	5,015,969	597,515,969	(S)	Contributions to a transition to future risk management programming	597,515,969	...	...	...
13,422	...	...	3,563,091	3,576,513	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,550,235	...	26,278	3,957,421
...	...	...	9,000,000	9,000,000	(S)	Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guarantees under the Spring credit advance program	9,000,000	...	...	12,290,783
...	...	...	180,000	180,000	(S)	Collection agency fees	180,000	...	...	85,857
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,362,607
3,676,439	**1,827,846,220**	**886,371,536**	**100,353,225**	**2,818,247,420**		**Total Department—Budgetary**	**2,692,294,180**	**121,977,181**	**3,976,059**	**2,474,263,043**
						Canadian Dairy Commission				
...	2,889,000	...	...	2,889,000	25	Program expenditures				
...	...	...	246,000	246,000		Transfer from TB Vote 15 (1)				
...	2,889,000	...	246,000	3,135,000		Total—Vote 25	3,134,879	121	...	3,052,515
...	2,889,000	...	246,000	3,135,000		Total budgetary	3,134,879	121	...	3,052,515
244,559,000	...	...	...	244,559,000	(S)	(L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by Vote 50a, *Appropriation Act No. 4, 1975*. Limit $300,000,000 (Net)	(55,441,000)	...	300,000,000	14,443,000
						Total Program—				
...	**2,889,000**	**...**	**246,000**	**3,135,000**		**Budgetary**	**3,134,879**	**121**	**...**	**3,052,515**
244,559,000	**...**	**...**	**...**	**244,559,000**		**Non-budgetary**	**(55,441,000)**	**...**	**300,000,000**	**14,443,000**
						Canadian Food Inspection Agency				
...	347,293,000	...	...	347,293,000	30	Operating expenditures and contributions				
...	...	14,311,526	...	14,311,526	30a	Operating expenditures				
...	...	40,996,700	...	40,996,700	30b	Operating expenditures and contributions				
...	...	...	850,800	850,800		Transfer from: TB Vote 10 (1)				
...	...	...	11,210,000	11,210,000		TB Vote 15 (1)				
...	347,293,000	55,308,226	12,060,800	414,662,026		Total—Vote 30	404,392,099	10,269,927	...	354,027,836
...	9,361,000	...	...	9,361,000	35	Capital expenditures				
...	...	7,484,474	...	7,484,474	35a	Capital expenditures				
...	9,361,000	7,484,474	...	16,845,474		Total—Vote 35	6,253,775	10,591,699	...	8,278,332
...	1,500,000	3,000,000	148,799	4,648,799	(S)	Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	4,648,799	...	...	27,091,869
...	56,134,000	...	4,345,719	60,479,719	(S)	Contributions to employee benefit plans	60,479,719	...	...	48,016,600
8,926	...	...	403,466	412,392	(S)	Spending of proceeds from the disposal of surplus Crown assets	367,855	19,537	25,000	373,705

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	...	6,773	6,773	(S)	Refunds of amounts credited to revenues in previous years	6,773	...	...	4,679
...	...	...	11,278	11,278	(S)	Collection agency fees	11,278	...	...	6,123
8,926	**414,288,000**	**65,792,700**	**16,976,835**	**497,066,461**		**Total Program—Budgetary**	**476,160,298**	**20,881,163**	**25,000**	**437,799,144**
						Canadian Grain Commission				
...	22,434,000	...	...	22,434,000	40	Program expenditures				
...	...	8,263,813	...	8,263,813	40b	Program expenditures				
...	...	...	511,514	511,514		Transfer from: TB Vote 5 [1]				
...	...	...	125,000	125,000		TB Vote 10 [1]				
...	...	...	137,000	137,000		TB Vote 15 [1]				
...	22,434,000	8,263,813	773,514	31,471,327		Total—Vote 40	30,046,073	1,425,254	...	22,331,577
12,904,386	(127,000)	...	127,000	12,904,386	(S)	Canadian Grain Commission Revolving Fund	581,696	...	12,322,690	(3,793,062)
...	2,846,000	...	...	2,846,000	(S)	Contributions to employee benefit plans	2,846,000	...	...	2,618,000
25,000	...	...	...	25,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	25,000	...	...
12,929,386	**25,153,000**	**8,263,813**	**900,514**	**47,246,713**		**Total Program—Budgetary**	**33,473,769**	**1,450,254**	**12,322,690**	**21,156,515**
						Farm Credit Canada				
					(S)	*Farm Credit Canada Act*				
6,667,000	...	...	...	6,667,000		(L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Canada Act*. Limit $1,175,000,000 (Gross)	...	...	6,667,000	...
1,795,829,000	...	...	...	1,795,829,000		(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Canada Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)	...	...	1,795,829,000	1,829,274,000
1,802,496,000	**...**	**...**	**...**	**1,802,496,000**		**Total Program—Non-budgetary**	**...**	**...**	**1,802,496,000**	**1,829,274,000**
						Total Ministry—				
16,614,751	**2,270,176,220**	**960,428,049**	**118,476,574**	**3,365,695,594**		**Budgetary**	**3,205,063,126**	**144,308,719**	**16,323,749**	**2,936,271,217**
2,047,055,000	**...**	**...**	**...**	**2,047,055,000**		**Non-budgetary**	**(55,441,000)**	**...**	**2,102,496,000**	**1,843,717,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Security of the food system	178,981,680	175,831,459	964,178	963,921	2,075,907,985	1,968,040,457	24,467,000	24,344,180	...	...	2,231,386,843	2,120,491,657
Health of the environment	185,373,882	177,372,276	10,901,744	10,898,764	30,219,532	30,031,828	14,367,000	13,649,993	...	...	212,128,158	204,652,875
Innovation for growth	274,877,576	267,155,898	33,214,475	33,205,634	66,790,368	66,788,116	150,000	...	...	...	374,732,419	367,149,648
Sub-total	639,233,138	620,359,633	45,080,397	45,068,319	2,172,917,885	2,064,860,401	38,984,000	37,994,173	...	...	2,818,247,420	2,692,294,180
Revenues netted against expenditures	(38,984,000)	(37,994,173)	...	...	...	...	(38,984,000)	(37,994,173)	...	...	...	...
Total Department—Budgetary	**600,249,138**	**582,365,460**	**45,080,397**	**45,068,319**	**2,172,917,885**	**2,064,860,401**	...	...	...	...	**2,818,247,420**	**2,692,294,180**
Canadian Dairy Commission—												
Budgetary	**3,135,000**	**3,134,879**	...	...	...	...	...	...	...	...	**3,135,000**	**3,134,879**
Non-budgetary	...	...	...	...	...	...	...	...	**244,559,000**	**(55,441,000)**	**244,559,000**	**(55,441,000)**
Canadian Food Inspection Agency												
Food safety	404,297,646	396,345,999	16,845,474	6,253,775	1,908,253	1,908,253	34,890,254	34,890,254	...	...	388,161,119	369,617,773
Animal health	68,276,420	66,933,550	...	...	4,263,096	4,263,096	7,988,438	7,988,438	...	...	64,551,078	63,208,208
Plant protection	51,857,826	50,837,879	...	...	390,503	390,503	7,894,065	7,894,065	...	...	44,354,264	43,334,317
Sub-total	524,431,892	514,117,428	16,845,474	6,253,775	6,561,852	6,561,852	50,772,757	50,772,757	...	...	497,066,461	476,160,298
Revenues netted against expenditures	(50,772,757)	(50,772,757)	...	...	...	...	(50,772,757)	(50,772,757)	...	...	...	...
Total Program—Budgetary	**473,659,135**	**463,344,671**	**16,845,474**	**6,253,775**	**6,561,852**	**6,561,852**	...	...	...	...	**497,066,461**	**476,160,298**
Canadian Grain Commission												
Canadian Grain Commission	88,928,713	60,162,015	...	...	...	...	41,682,000	26,688,246	...	...	47,246,713	33,473,769
Revenues netted against expenditures	(41,682,000)	(26,688,246)	...	...	...	...	(41,682,000)	(26,688,246)	...	...	...	...
Total Program—Budgetary	**47,246,713**	**33,473,769**	...	...	...	...	...	...	...	...	**47,246,713**	**33,473,769**
Farm Credit Canada—												
Non-budgetary	...	...	...	...	...	...	...	...	**1,802,496,000**	...	**1,802,496,000**	...
Total Ministry—												
Budgetary	**1,124,289,986**	**1,082,318,779**	**61,925,871**	**51,322,094**	**2,179,479,737**	**2,071,422,253**	...	...	...	...	**3,365,695,594**	**3,205,063,126**
Non-budgetary	...	...	...	...	...	...	...	...	**2,047,055,000**	**(55,441,000)**	**2,047,055,000**	**(55,441,000)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Security of the food system				
600,000	133,333	...	(133,333)	600,000	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	600,000	...
...	5,339,400	...	(725,540)	4,613,860	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	4,613,860	...	...	5,986,208
...	...	22,240,000	...	22,240,000	Grant to the University of Saskatchewan for the Western College of Veterinary Medicine	22,240,000	...	...	...
...	...	37,270,000	...	37,270,000	Grant to the University of Guelph for the Ontario Veterinary College	37,270,000	...	...	...
...	...	18,030,000	...	18,030,000	Grant to the University of Prince Edward Island for the Atlantic Veterinary College	18,030,000	...	...	...
...	...	35,460,000	...	35,460,000	Grant to the Faculté de médecine vétérinaire de l'Université de Montréal	35,460,000	...	...	...
600,000	5,472,733	113,000,000	(858,873)	118,213,860		117,613,860	...	600,000	5,986,208
					Health of the environment				
...	10,296,700	...	2,024,490	12,321,190	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	12,321,190	...	...	12,789,308
...	38,000	...	...	38,000	Grants to organizations whose activities support soil and water conservation and development	38,000	...	...	38,000
...	...	...	855,522	855,522	Agricultural research in universities and other scientific organizations in Canada	846,932	8,590	...	...
...	10,334,700	...	2,880,012	13,214,712		13,206,122	8,590	...	12,827,308
					Innovation for growth				
...	66,667	...	(66,667)	...	(S) Grants to agencies established under the *Farm Products Agencies Act*	...	...	...	...
...	16,763,900	...	(2,038,801)	14,725,099	Grants to organizations to facilitate adaptation and rural development within the agriculture and agri-food sector	14,724,886	213	...	14,752,034
...	999,000	...	(999,000)	...	Agricultural research in universities and other scientific organizations in Canada	...	...	...	729,447
...	17,829,567	...	(3,104,468)	14,725,099		14,724,886	213	...	15,481,481
600,000	**33,637,000**	**113,000,000**	**(1,083,329)**	**146,153,671**	**Total—Grants**	**145,544,868**	**8,803**	**600,000**	**34,294,997**

					Contributions				
					Security of the food system				
...	65,500,000	...	(47,706,903)	17,793,097	(S) Payments in connection with the *Agricultural Marketing Programs Act*	17,793,097	...	...	20,182,384
...	4,000,000	...	(1,207,664)	2,792,336	(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*	2,792,336	...	...	2,703,871
...	227,300,000	...	27,982,053	255,282,053	(S) Payments in connection with the *Farm Income Protection Act*—Crop insurance program	255,282,053	...	...	231,446,649
...	212,600,000	...	66,104,541	278,704,541	(S) Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account (NISA)	278,704,541	...	...	249,456,552
...	107,000,000	...	...	107,000,000	Contributions for agricultural risk management	107,000,000	...	...	107,000,000
...	413,000,000	84,069,853	(15,436,093)	481,633,760	Contributions for agricultural risk management—Canadian farm income program	481,633,760	...	...	393,985,536
...	4,655,500	107,011	(888,226)	3,874,285	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	3,874,285	...	...	2,198,835
...	136,723,000	18,504,667	...	155,227,667	Payments in connection with the *Farm Income Protection Act*—Safety net companion programs	57,343,435	97,884,232	...	81,065,066
...	8,000	...	(8,000)	...	Contribution to the Canada Safety Council in support of National Farm Safety Week	...	...	...	...
...	4,297,000	...	1,000,000	5,297,000	Contributions towards the control of the plum pox virus	5,152,060	144,940	...	2,230,428
...	4,494,400	...	12,493,500	16,987,900	Contributions under the Agri-food trade program	16,781,811	206,089	...	845,455
...	...	592,500,000	5,015,969	597,515,969	(S) Contributions to a transition to future risk management programming	597,515,969	...	...	...
...	...	...	9,000,000	9,000,000	(S) Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guarantees under the Spring credit advance program	9,000,000	...	...	12,290,783
...	...	...	1,516,425	1,516,425	Contributions under the Agri-food assistance program	1,484,158	32,267	...	...
...	...	...	3,000,000	3,000,000	Contributions under the Agricultural income disaster assistance (AIDA) pursuant to the *Farm Income Protection Act*	3,000,000	...	...	70,727,860
...	...	...	22,069,092	22,069,092	Contributions to provide farm income assistance to the agricultural community: Spring credit advance program	13,069,092	9,000,000	...	16,422,937
...	...	...	...	...	Items not required for the current year	...	...	...	579,668,697
...	1,179,577,900	695,181,531	82,934,694	1,957,694,125		1,850,426,597	107,267,528	...	1,770,225,053
					Health of the environment				
...	...	...	8,000	8,000	Contribution to the Canada Safety Council in support of National Farm Safety Week	1,000	7,000	...	...
...	3,036,700	...	(1,262,876)	1,773,824	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	1,602,287	171,537	...	2,520,475
...	5,382,000	8,200,000	138,299	13,720,299	Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	13,720,243	56	...	7,065,793
...	1,847,000	...	(511,600)	1,335,400	Contributions towards the implementation of the Climate Change Action Plan 2000	1,334,879	521	...	...

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	167,297	167,297	Contributions under the Agri-food assistance program	167,297	...	...	...
...	10,265,700	8,200,000	(1,460,880)	17,004,820		16,825,706	179,114	...	9,586,268
					Innovation for growth				
...	8,346,600	3,385,000	(11,731,600)	...	Contributions under the Agri-food trade program	...	...	...	13,605,410
...	7,545,800	...	58,054	7,603,854	Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	7,603,854	...	...	5,799,368
...	1,710,000	...	...	1,710,000	Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation	1,710,000	...	...	1,710,000
...	1,600,000	2,800,000	223,000	4,623,000	Contributions under the Canadian Rural Partnership Initiative	4,620,978	2,022	...	2,753,704
...	673,000	...	208,778	881,778	Contributions in support of organizations associated with agricultural research and development	881,778	...	...	776,164
...	46,230,000	...	(9,922,040)	36,307,960	Contributions under the Prairie grain roads program	36,307,944	16	...	22,917,560
...	...	970,615	(238,681)	731,934	Contributions under the Agri-food assistance program	731,934	...	...	628,089
...	...	206,743	...	206,743	Contributions towards a policy framework for the development of Co-operatives in low income communities	206,742	1	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	6,614,110
...	66,105,400	7,362,358	(21,402,489)	52,065,269		52,063,230	2,039	...	54,804,405
...	**1,255,949,000**	**710,743,889**	**60,071,325**	**2,026,764,214**	**Total—Contributions**	**1,919,315,533**	**107,448,681**	**...**	**1,834,615,726**
					Departmental Summary by Business Line				
600,000	1,185,050,633	808,181,531	82,075,821	2,075,907,985	Security of the food system	1,968,040,457	107,267,528	600,000	1,776,211,261
...	20,600,400	8,200,000	1,419,132	30,219,532	Health of the environment	30,031,828	187,704	...	22,413,576
...	83,934,967	7,362,358	(24,506,957)	66,790,368	Innovation for growth	66,788,116	2,252	...	70,285,886
600,000	**1,289,586,000**	**823,743,889**	**58,987,996**	**2,172,917,885**	**Total Department**	**2,064,860,401**	**107,457,484**	**600,000**	**1,868,910,723**
					Canadian Food Inspection Agency				
					Contributions				
					Food safety				
...	122,000	...	1,786,253	1,908,253	Contributions in support of those initiatives that contribute to the improvement, advancement and promotion of the federal inspection system	1,908,253	...	...	971,302

					Animal health				
...	115,000	...	(110,200)	4,800	Contribution to the provinces in accordance with the rabies indemnification regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	4,800	...	...	12,473
...	7,000	...	(7,000)	...	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	...	...	...	19,808
...	1,343,000	3,000,000	(84,704)	4,258,296	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	4,258,296	...	...	26,533,496
...	1,465,000	3,000,000	(201,904)	4,263,096		4,263,096	...	...	26,565,777
					Plant protection				
...	157,000	...	233,503	390,503	(S) Compensation payments in accordance with requirements established by regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*	390,503	...	...	558,373
...	**1,744,000**	**3,000,000**	**1,817,852**	**6,561,852**	**Total Program**	**6,561,852**	**...**	**...**	**28,095,452**
600,000	**1,291,330,000**	**826,743,889**	**60,805,848**	**2,179,479,737**	**Total Ministry**	**2,071,422,253**	**107,457,484**	**600,000**	**1,897,006,175**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Security of the food system	24,467,000	24,344,180	22,910,347
Health of the environment	14,367,000	13,649,993	13,942,061
Innovation for growth	150,000	...	...
Total Department—Budgetary	**38,984,000**	**37,994,173**	**36,852,408**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments	244,559,000	154,903,000	189,185,000
Total Program—Non-budgetary	**244,559,000**	**154,903,000**	**189,185,000**
Canadian Food Inspection Agency			
Budgetary (respendable revenues)			
Food safety	34,890,254	34,890,254	36,470,351
Animal health	7,988,438	7,988,438	8,034,236
Plant protection	7,894,065	7,894,065	8,356,040
Total Program—Budgetary	**50,772,757**	**50,772,757**	**52,860,627**
Canadian Grain Commission			
Budgetary (respendable revenues)			
Canadian Grain Commission			
Canadian Grain Commission Revolving Fund	41,682,000	26,688,246	43,583,590
Total Program—Budgetary	**41,682,000**	**26,688,246**	**43,583,590**
Farm Credit Canada			
Non-budgetary (respendable receipts)			
Farm Credit Canada			
Loan repayments—Section 12	...	...	578,490,795
Total Program—Non-budgetary	**...**	**...**	**578,490,795**
Total Ministry—			
Budgetary	**131,438,757**	**115,455,176**	**133,296,625**
Non-budgetary	**244,559,000**	**154,903,000**	**767,675,795**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Farm Credit Canada	754,000	61,654,956
Canadian Dairy Commission	1,215,912	2,080,178
Agricultural service centres	10,563	11,479
Construction of multi-purpose exhibition buildings	9,131	86,393
	1,989,606	63,833,006
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	117,428,207	116,317,981
Adjustments to prior year's payables	13,426,035	4,805,047
	130,854,242	121,123,028
Sales of goods and services—		
Rights and privileges	4,579,120	4,854,951
Lease and use of public property	4,267,466	3,470,490
Services of a regulatory nature	25,958,882	26,342,921
Services of a non-regulatory nature	785,715	450,238
Sales of goods and information products	254,487	317,299
Other fees and charges	11,107,394	10,566,505
	46,953,064	46,002,404
Proceeds from the disposal of surplus Crown assets	3,563,091	3,857,786
Miscellaneous non-tax revenues	7,510,756	3,346,751
Total Department	**190,870,759**	**238,162,975**(2)
Canadian Dairy Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	12,372	...
Total Program	**12,372**	**...**
Canadian Food Inspection Agency		
Non-tax revenues—		
Sales of goods and services—		
Lease and use of public property	15,609	...
Services of a regulatory nature	56,579,287	910,456
Other fees and charges	83,270	1,400
	56,678,166	911,856
Proceeds from the disposal of surplus Crown assets	403,466	357,631
Miscellaneous non-tax revenues	623,894	773,926
Total Program	**57,705,526**	**2,043,413**(2)
Canadian Grain Commission		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	*20,260,442*	*30,996,481*
Services of a non-regulatory nature	*5,678,856*	*8,083,260*
Sales of goods and information products	*31,631*	*43,072*
Other fees and charges—		
Gain on exchange valuation	1,932	979
Deferred revenues	(5,958)	(11,387)
Bad debts	(110,000)	...
	(114,026)	*(10,408)*
	25,856,903	39,112,405
Proceeds from the disposal of surplus Crown assets	...	160,964
Total Program	**25,856,903**	**39,273,369**(2)
Ministry Summary		
Non-tax revenues—		
Return on investments	1,989,606	63,833,006
Refunds of previous years' expenditures	130,866,614	121,123,028
Sales of goods and services	129,488,133	86,026,665
Proceeds from the disposal of surplus Crown assets	3,966,557	4,376,381
Miscellaneous non-tax revenues	8,134,650	4,120,677
Total Ministry	**274,445,560**	**279,479,757**(2)

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(1) Interest unless otherwise indicated.

(2) Amends reporting in previous year's Public Accounts.

SECTION 3

2002-2003

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

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Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; to provide border services and administer legislation governing international trade and travel; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

Business Line Descriptions

Tax services

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions; activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Benefit programs and other services

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

Appeals

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation with Justice Canada) the handling of cases when clients appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

Customs services

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including developing and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations.

Corporate management and direction

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, security and laboratory services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern comptrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
172,702,454	2,635,462,000	...	...	2,808,164,454	1	Operating expenditures				
...	...	103,243,182	...	103,243,182	1a	Operating expenditures				
...	...	6,538,968	...	6,538,968	1b	Operating expenditures				
...	...	...	44,483,132	44,483,132		Transfer from: TB Vote 5 (1)				
...	...	...	1,199,853	1,199,853		TB Vote 10 (1)				
...	...	...	181,249,000	181,249,000		TB Vote 15 (1)				
172,702,454	2,635,462,000	109,782,150	226,931,985	3,144,878,589		Total—Vote 1	3,010,274,617	...	134,603,972	2,759,277,209
491,039	23,349,000	...	...	23,840,039	5	Capital expenditures	23,840,039	...	...	26,744,764
4,902,678	110,326,000	...	...	115,228,678	10	Contributions				
...	...	540,110	...	540,110	10a	Contributions				
4,902,678	110,326,000	540,110	...	115,768,788		Total—Vote 10	109,306,924	...	6,461,864	108,125,558
...	65,218	...	1,728	66,946	(S)	Minister of National Revenue—Salary and motor car allowance	66,946	...	...	67,988
...	24,888,000	11,919,838	558,252	37,366,090	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	37,366,090	...	...	30,955,607
...	431,668,000	...	70,107,153	501,775,153	(S)	Contributions to employee benefit plans	501,775,153	...	...	390,100,000
...	138,000,000	...	(3,502,414)	134,497,586	(S)	Children's special allowance payments (*Children's Special Allowances Act*)	134,497,586	...	...	125,025,617
...	...	...	587,716	587,716	(S)	Spending of proceeds from the disposal of surplus Crown assets	587,716	...	...	479,575
...	...	...	5,913,717	5,913,717	(S)	Refunds of amounts credited to revenues in previous years	5,913,717	...	...	3,425
...	...	...	1,274,941	1,274,941	(S)	Court awards	1,274,941	...	...	714,345
178,096,171	**3,363,758,218**	**122,242,098**	**301,873,078**	**3,965,969,565**		**Total Ministry—Budgetary**	**3,824,903,729**	...	**141,065,836**	**3,441,494,088**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in thecurrent year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5–Government contingencies.
Treasury Board Vote 10–Government-wide initiatives.
Treasury Board Vote 15–Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Tax services	2,110,649,326	2,065,932,285	...	...	115,768,788	109,306,924	100,664,000	100,664,000	...	...	2,125,754,114	2,074,575,209
Benefit programs and other services	91,453,885	83,089,134	...	...	134,497,586	134,497,586	380,000	380,000	...	...	225,571,471	217,206,720
Appeals	102,818,990	99,882,874	...	...	...	...	6,352,000	6,352,000	...	...	96,466,990	93,530,874
Customs services	692,769,126	636,839,646	23,840,039	23,840,039	...	...	...	...	...	...	716,609,165	660,679,685
Corporate management and direction	837,033,825	814,377,241	...	...	...	...	35,466,000	35,466,000	...	...	801,567,825	778,911,241
Sub-total	3,834,725,152	3,700,121,180	23,840,039	23,840,039	250,266,374	243,804,510	142,862,000	142,862,000	...	...	3,965,969,565	3,824,903,729
Revenues netted against expenditures	(142,862,000)	(142,862,000)	...	...	...	...	(142,862,000)	(142,862,000)	...	...	...	...
Total Ministry—Budgetary	**3,691,863,152**	**3,557,259,180**	**23,840,039**	**23,840,039**	**250,266,374**	**243,804,510**	...	...	...	...	**3,965,969,565**	**3,824,903,729**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Benefit programs and other services				
...	**138,000,000**	...	**(3,502,414)**	**134,497,586**	(S) Children's special allowance payments	**134,497,586**	...	...	**125,025,617**
					Contributions				
					Tax services				
4,902,678	110,326,000	...	...	115,228,678	Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	108,825,897	...	6,402,781	108,125,558
...	...	540,110	...	540,110	Contribution to the Canadian Home Builders' Association	481,027	...	59,083	...
4,902,678	**110,326,000**	**540,110**	**...**	**115,768,788**	**Total—Contributions**	**109,306,924**	**...**	**6,461,864**	**108,125,558**
					Ministry Summary by Business Line				
4,902,678	110,326,000	540,110	...	115,768,788	Tax services	109,306,924	...	6,461,864	108,125,558
...	138,000,000	...	(3,502,414)	134,497,586	Benefit programs and other services	134,497,586	...	...	125,025,617
4,902,678	**248,326,000**	**540,110**	**(3,502,414)**	**250,266,374**	**Total Ministry**	**243,804,510**	**...**	**6,461,864**	**233,151,175**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Budgetary (respendable revenues)			
Canada Pension Plan	64,929,000	64,929,000	62,680,000
Employment insurance	77,933,000	77,933,000	78,243,530
Total Ministry—Budgetary	**142,862,000**	**142,862,000**	**140,923,530**

Revenues

	Current year	Previous year
	$	$
Tax revenues—		
Income tax—		
Personal	81,782,986,658	80,614,962,124
Corporations	22,130,645,050	24,332,662,570
Non-residents	3,291,112,550	2,925,666,235
	107,204,744,258	107,873,290,929
Goods and services tax (GST)/Harmonized sales tax (HST)	32,480,931,111	29,552,742,757
Less: Government tax remission order	1,150,678,173	1,277,837,211
credit to persons	3,081,695,895	2,982,662,522
	28,248,557,043	25,292,243,024
Excise tax—Motive fuel—Gasoline	4,536,057,673	4,410,236,887
Excise tax—Aviation gasoline and diesel fuel—		
Aviation gasoline and jet fuel	22,342,707	40,770,038
Diesel fuel	433,863,757	397,151,010
	456,206,464	437,921,048
Customs import duties	3,221,185,297	3,074,400,672
Excise duties—		
Matured spirits	386,809,310	373,284,910
Unmatured spirits	4,294,697	3,113,707
Beer	519,717,137	604,356,223
Spirit coolers	16,565,094	13,731,167
Cigarettes	989,370,933	1,152,736,222
Cigars	214,977	226,762
Manufactured tobacco	107,037,449	95,506,772
Canadian raw leaf tobacco	25,634	26,737
Licences	71,658	54,284
	2,024,106,889	2,243,036,784
Air travellers security charge	421,005,616	...
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	1,756,638,347	1,181,786,041
Cigars	34,251,916	32,662,316
Tobacco	151,903,988	70,662,390
Jewellery	87,046,667	78,700,290
Automobiles	10,921,492	4,955,400
Smokers' accessories	71,611,147	37,665,528
Automotive air conditioners	169,130,385	144,924,504
Wines	161,818,098	152,089,262
Sundries	7,475,477	6,155,680
	2,450,797,517	1,709,601,411
Total tax revenues	**148,562,660,757**	**145,040,730,755**
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,857,306	2,978,633
Adjustments to prior year's payables	3,864,769	1,593,525
	9,722,075	4,572,158
Sales of goods and services—		
Rights and privileges—		
Duty free shops	825,772	5,530,819
Brokers licence fees	384,000	377,999
Customs warehouse fees	1,175,570	1,248,771
Sundries	677,671	241,151
	3,063,013	*7,398,740*
Lease and use of public property	*637,242*	*645,276*
Services of a regulatory nature—		
Fees for collecting Employment Insurance and Canada Pension Plan	142,862,000	...
Ruling fees	1,667,193	2,086,050
Border Canada/US Programs	1,791,335	...
Sundries	1,329,692	1,156,493
	147,650,220	*3,242,543*
Services of a non-regulatory nature—		
Administration of provincial programs	22,201,733	20,634,467
Special services fees	1,856,417	1,806,999
Sundries	2,016,778	548,901
	26,074,928	*22,990,367*
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	...	*70,255*
Other fees and charges—		
Recovery of employee benefits	24,056,400	25,512,465
Deferred revenues	87,614	...
Sundries	423,667	322,040
	24,567,681	*25,834,505*
	201,993,084	60,181,686
Proceeds from the disposal of surplus Crown assets	587,716	327,375

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Interest and penalties—		
Personal income tax	1,594,805,979	1,673,863,610
Corporations income tax	734,632,129	866,617,743
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties, excise tax and, air travellers security charge	415,811,422	411,759,633
	2,745,249,530	*2,952,240,986*
Interest paid on refunds—		
Personal income tax	(111,651,630)	(108,023,039)
Corporations income tax	(846,019,364)	(710,983,896)
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties and, excise tax	(28,178,835)	(51,346,286)
	(985,849,829)	*(870,353,221)*
Sundries—		
Court fines	9,340,334	10,860,018
Customs seizures	(684,244)	41,324
Investigations seizures	6,221,880	23,169,436
Port seizures	9,151,639	10,850,885
Administration charge dishonoured payment instruments	2,721,159	3,176,997
Interest on non-tax revenues—Other	11,325	11,299
Miscellaneous	(191,682)	148,194
Donations to the Crown	2,811	...
Other	40,729	3,028,160
	26,613,951	*51,286,313*
	1,786,013,652	2,133,174,078
Total non-tax revenues	**1,998,316,527**	**2,198,255,297**
Total Ministry	**150,560,977,284**	**147,238,986,052**(1)

(1) Amends reporting in previous year's Public Accounts.

SECTION 4

2002-2003

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department
Canada Council for the Arts
Canadian Broadcasting Corporation
Telefilm Canada
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

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Programs by business line	4.15
Transfer payments	4.18
Details of respendable amounts	4.24
Revenues	4.25

Department

Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Descriptions

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council for the Arts

Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Telefilm Canada

Objectives

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

Business Line Descriptions

Regulation of communications in the public interest

The Canadian Radio-television and Telecommunications Commission (CRTC) regulates broadcasting undertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interests is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;
- promotes the participation of the Canadian public in its decision-making process, by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;
- ensures compliance with the statutes, regulations and conditions of licence;
- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

National Archives of Canada

Objectives

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;
- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Descriptions

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Arts Centre Corporation

Objectives

To promote the development of the performing arts and operate and maintain the Centre.

National Battlefields Commission

Objectives

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Descriptions

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
  - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure; provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
  - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
  - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;
- development, comprising the following units:
  - visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
  - educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
  - communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

Business Line Descriptions

National Film Board operations

The National Film Board (NFB) is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris, London and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionnaly has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting Canadian culture abroad and encouraging research and experimentation in communication technologies.

National Gallery of Canada

Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objectives

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Descriptions

Canadiana collections and Access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the study of Canada; sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Parks Canada Agency

Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Descriptions

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.
- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and
- a PSC which is an independent champion and steward of the principles of a professional Public Service, in the public interest.

Business Line Descriptions

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training. It provides mandatory and discretionary language training in both official languages and related orientation and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts, supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, that respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC).

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate.

This business line supports the medium and long-term positioning of the PSC through strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and of key public administration values.

In support of this role, the business line also enhances and coordinates the knowledge base of the PSC. The business line supplies strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, are carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; corporate business planning; management systems and policies; finance, human resources management, informatics, internal audit and other administrative and support services.

Status of Women–Office of the Co-ordinator

Objectives

To promote equality of women in all spheres of Canadian life.

Business Line Descriptions

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	179,161,000	...	...	179,161,000	1	Operating expenditures				
...	...	25,967,869	...	25,967,869	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $26,704,642 from Canadian Heritage Vote 5				
...	...	...	26,704,642	26,704,642		Transfer from: Vote 5				
...	...	...	1,018,220	1,018,220		TB Vote 10 (1)				
...	...	...	5,957,000	5,957,000		TB Vote 15 (1)				
...	179,161,000	25,967,870	33,679,862	238,808,732		Total—Vote 1	232,058,349	6,750,383	...	220,764,360
...	838,452,780	...	...	838,452,780	5	Grants and contributions				
...	...	56,655,703	...	56,655,703	5a	Grants and contributions				
...	...	...	(26,704,642)	(26,704,642)		Transfer to Vote 1				
...	838,452,780	56,655,703	(26,704,642)	868,403,841		Total—Vote 5	860,230,077	8,173,764	...	849,007,584
...	930,000	...	98,129	1,028,129	(S)	Salaries of the Lieutenant Governors (*Salaries Act*)	1,028,129	...	...	1,001,121
...	550,000	...	86,685	636,685	(S)	Payments under the *Lieutenant Governors Superannuation Act*	636,685	...	...	573,492
...	182,000	...	(39,492)	142,508	(S)	Supplementary retirement benefits—Former Lieutenant Governors	142,508	...	...	143,119
...	65,218	...	7,130	72,348	(S)	Minister of Canadian Heritage—Salary and motor car allowance	72,348	...	...	51,823
...	17,960,000	...	7,197,926	25,157,926	(S)	Contributions to employee benefit plans	25,157,926	...	...	16,915,000
2,197	...	...	5,364	7,561	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,455	...	3,106	7,509
2,197	1,037,300,998	82,623,573	14,330,962	1,134,257,730		Total budgetary	1,119,330,477	14,924,147	3,106	1,088,464,008
...	10,000	...	...	10,000	L10	Loans to institutions and public authorities under the *Cultural Property Export and Import Act*, section 35 (Gross)	...	10,000	...	...
						Total Department—				
2,197	**1,037,300,998**	**82,623,573**	**14,330,962**	**1,134,257,730**		**Budgetary**	**1,119,330,477**	**14,924,147**	**3,106**	**1,088,464,008**
...	**10,000**	...	...	**10,000**		**Non-budgetary**	...	**10,000**	...	...
						Canada Council for the Arts				
...	149,710,000	...	...	149,710,000	15	Payments to the Canada Council for the Arts				
...	...	2,306,250	...	2,306,250	15a	Payments to the Canada Council for the Arts				
...	...	1,100,000	...	1,100,000	15b	Payments to the Canada Council for the Arts				

...	...	...	705,000	705,000		Transfer from TB Vote 15 (1)				
...	149,710,000	3,406,250	705,000	153,821,250		Total—Vote 15	153,821,250	...	...	154,287,311
...	**149,710,000**	**3,406,250**	**705,000**	**153,821,250**		**Total Program—Budgetary**	**153,821,250**	**...**	**...**	**154,287,311**
						Canadian Broadcasting Corporation				
...	916,410,000	...	...	916,410,000	20	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	17,875,000	...	17,875,000	20b	Payments to the Canadian Broadcasting Corporation for operating expenditures				
...	...	...	3,147,000	3,147,000		Transfer from TB Vote 15 (1)				
...	916,410,000	17,875,000	3,147,000	937,432,000		Total—Vote 20	937,432,000	...	...	840,404,000
...	4,000,000	...	...	4,000,000	25	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	99,818,000	...	...	99,818,000	30	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	...	5,272,000	...	5,272,000	30b	Payments to the Canadian Broadcasting Corporation for capital expenditures				
...	99,818,000	5,272,000	...	105,090,000		Total—Vote 30	105,090,000	...	...	138,481,000
...	**1,020,228,000**	**23,147,000**	**3,147,000**	**1,046,522,000**		**Total Program—Budgetary**	**1,046,522,000**	**...**	**...**	**982,885,000**
						Telefilm Canada (2)				
...	137,104,000	...	...	137,104,000	35	Payments to Telefilm Canada				
...	...	284,500	...	284,500	35b	Payments to Telefilm Canada				
...	...	...	113,000	113,000		Transfer from TB Vote 15 (1)				
...	137,104,000	284,500	113,000	137,501,500		Total—Vote 35	137,501,500	...	...	105,868,500
...	**137,104,000**	**284,500**	**113,000**	**137,501,500**		**Total Program—Budgetary**	**137,501,500**	**...**	**...**	**105,868,500**
						Canadian Museum of Civilization				
...	76,221,000	...	...	76,221,000	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	2,772,000	...	2,772,000	40a	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	1,000,000	...	1,000,000	40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	...	216,259	216,259		Transfer from: TB Vote 5 (1)				
...	...	...	1,105,000	1,105,000		TB Vote 15 (1)				
...	76,221,000	3,772,000	1,321,259	81,314,259		Total—Vote 40	81,314,259	...	...	53,734,197
...	**76,221,000**	**3,772,000**	**1,321,259**	**81,314,259**		**Total Program—Budgetary**	**81,314,259**	**...**	**...**	**53,734,197**
						Canadian Museum of Nature				
...	25,359,000	...	...	25,359,000	45	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	1,500,000	...	1,500,000	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures				

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	...	106,701	106,701		Transfer from: TB Vote 5 (1)				
...	...	...	1,423,000	1,423,000		TB Vote 15 (1)				
...	25,359,000	1,500,000	1,529,701	28,388,701		Total—Vote 45	28,388,701	...	...	26,234,586
...	**25,359,000**	**1,500,000**	**1,529,701**	**28,388,701**		**Total Program—Budgetary**	**28,388,701**	**...**	**...**	**26,234,586**
						Canadian Radio-television and Telecommunications Commission				
...	2,498,000	...	...	2,498,000	50	Program expenditures				
...	...	928,827	...	928,827	50b	Program expenditures				
...	...	...	700,630	700,630		Transfer from: TB Vote 5 (1)				
...	...	...	161,000	161,000		TB Vote 15 (1)				
...	2,498,000	928,827	861,630	4,288,457		Total—Vote 50	3,653,346	635,111	...	5,464,394
...	5,169,000	...	515,628	5,684,628	(S)	Contributions to employee benefit plans	5,684,628	...	...	5,115,000
...	...	...	2,253	2,253	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,253	...	...	...
...	**7,667,000**	**928,827**	**1,379,511**	**9,975,338**		**Total Program—Budgetary**	**9,340,227**	**635,111**	**...**	**10,579,394**
						National Archives of Canada				
...	46,819,000	...	...	46,819,000	55	Program expenditures				
...	...	3,952,069	...	3,952,069	55a	Program expenditures				
...	...	571,000	...	571,000	55b	Program expenditures				
...	...	...	200,000	200,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,965,000	1,965,000		TB Vote 15 (1)				
...	46,819,000	4,523,069	2,165,000	53,507,069		Total—Vote 55	53,154,730	352,339	...	58,373,973
...	5,946,000	...	676,279	6,622,279	(S)	Contributions to employee benefit plans	6,622,279	...	...	5,953,000
25,000	...	...	142,656	167,656	(S)	Spending of proceeds from the disposal of surplus Crown assets	142,859	...	24,797	223,134
25,000	**52,765,000**	**4,523,069**	**2,983,935**	**60,297,004**		**Total Program—Budgetary**	**59,919,868**	**352,339**	**24,797**	**64,550,107**
						National Arts Centre Corporation				
...	24,828,000	...	...	24,828,000	60	Payments to the National Arts Centre Corporation				
...	...	580,000	...	580,000	60a	Payments to the National Arts Centre Corporation				
...	...	...	1,241,000	1,241,000		Transfer from TB Vote 15 (1)				
...	24,828,000	580,000	1,241,000	26,649,000		Total—Vote 60	26,649,000	...	...	30,994,000
...	**24,828,000**	**580,000**	**1,241,000**	**26,649,000**		**Total Program—Budgetary**	**26,649,000**	**...**	**...**	**30,994,000**

						National Battlefields Commission				
...	6,140,000	...	...	6,140,000	65	Program expenditures				
...	...	984,900	...	984,900	65a	Program expenditures				
...	...	...	64,925	64,925		Transfer from: TB Vote 10 (1)				
...	...	...	96,000	96,000		TB Vote 15 (1)				
...	6,140,000	984,900	160,925	7,285,825		Total—Vote 65	6,976,837	308,988	...	8,457,682
...	1,200,000	...	223,881	1,423,881	(S)	Expenditures pursuant to subsection 29.1(1) of the *Financial Administration Act*	1,423,881	...	...	1,309,074
...	367,000	...	79,401	446,401	(S)	Contributions to employee benefit plans	446,401	...	...	326,000
...	**7,707,000**	**984,900**	**464,207**	**9,156,107**		**Total Program—Budgetary**	**8,847,119**	**308,988**	**...**	**10,092,756**
						National Capital Commission				
...	48,843,000	...	...	48,843,000	70	Payment to the National Capital Commission for operating expenditures				
...	...	951,000	...	951,000	70a	Transfer of $13,740,000 from Canadian Heritage Vote 80				
...	...	665,000	...	665,000	70b	Payment to the National Capital Commission for operating expenditures				
...	...	...	13,740,000	13,740,000		Transfer from: Vote 80				
...	...	...	2,175,000	2,175,000		TB Vote 15 (1)				
...	48,843,000	1,616,000	15,915,000	66,374,000		Total—Vote 70	66,374,000	...	...	52,491,000
...	56,376,000	...	...	56,376,000	75	Payment to the National Capital Commission for capital expenditures				
...	...	1,919,000	...	1,919,000	75a	Payment to the National Capital Commission for capital expenditures				
...	56,376,000	1,919,000	...	58,295,000		Total—Vote 75	58,295,000	...	...	36,234,000
...	13,740,000	...	...	13,740,000	80	Payment to the National Capital Commission for grants and contributions				
...	...	...	(13,740,000)	(13,740,000)		Transfer to Vote 70				
...	13,740,000	...	(13,740,000)	...		Total—Vote 80	...	...	...	12,983,000
...	**118,959,000**	**3,535,000**	**2,175,000**	**124,669,000**		**Total Program—Budgetary**	**124,669,000**	**...**	**...**	**101,708,000**
						National Film Board				
...	60,783,000	...	...	60,783,000	85	National Film Board Revolving Fund—Operating loss				
...	...	2,336,083	...	2,336,083	85a	National Film Board Revolving Fund—Operating loss				
...	...	1,665,000	...	1,665,000	85b	National Film Board Revolving Fund—Operating loss				
...	...	...	195,450	195,450		Transfer from: TB Vote 10 (1)				
...	...	...	2,116,000	2,116,000		TB Vote 15 (1)				
...	60,783,000	4,001,083	2,311,450	67,095,533		Total—Vote 85	66,262,607	832,926	...	63,090,622

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
1,324,890	375,000	...	(375,000)	1,324,890	(S)	National Film Board Revolving Fund				
...	...	...	53,357	53,357		Decrease in the net book value of fixed assets				
1,324,890	375,000	...	(321,643)	1,378,247		Total	...	...	1,378,247	...
1,324,890	**61,158,000**	**4,001,083**	**1,989,807**	**68,473,780**		**Total Program—Budgetary**	**66,262,607**	**832,926**	**1,378,247**	**63,090,622**
						National Gallery of Canada				
...	35,455,000	...	...	35,455,000	90	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	1,000,000	...	1,000,000	90a	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	43,527	43,527		Transfer from: TB Vote 5 (1)				
...	...	...	368,000	368,000		TB Vote 15 (1)				
...	35,455,000	1,000,000	411,527	36,866,527		Total—Vote 90	36,866,527	...	...	37,233,688
...	3,000,000	...	...	3,000,000	95	Payment to the National Gallery of Canada for the purchase of objects for the Collection				
...	...	3,000,000	...	3,000,000	95a	Payment to the National Gallery of Canada for the purchase of objects for the Collection				
...	3,000,000	3,000,000	...	6,000,000		Total—Vote 95	6,000,000	...	...	6,000,000
...	**38,455,000**	**4,000,000**	**411,527**	**42,866,527**		**Total Program—Budgetary**	**42,866,527**	**...**	**...**	**43,233,688**
						National Library				
...	32,497,000	...	...	32,497,000	100	Program expenditures				
...	...	6,251,336	...	6,251,336	100a	Program expenditures				
...	...	539,000	...	539,000	100b	Program expenditures				
...	...	...	1,337,000	1,337,000		Transfer from TB Vote 15 (1)				
...	32,497,000	6,790,336	1,337,000	40,624,336		Total—Vote 100	39,943,343	680,993	...	39,000,234
...	4,161,000	...	1,180,485	5,341,485	(S)	Contributions to employee benefit plans	5,341,485	...	...	4,128,000
5	...	...	3,347	3,352	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	5	3,347	32,959
5	**36,658,000**	**6,790,336**	**2,520,832**	**45,969,173**		**Total Program—Budgetary**	**45,284,828**	**680,998**	**3,347**	**43,161,193**

						National Museum of Science and Technology				
...	24,833,000	...	...	24,833,000	105	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	2,350,000	...	2,350,000	105a	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...	...	...	154,759	154,759		Transfer from: TB Vote 5 (1)				
...	...	...	532,000	532,000		TB Vote 15 (1)				
...	24,833,000	2,350,000	686,759	27,869,759		Total—Vote 105	27,869,759	...	...	24,649,626
...	**24,833,000**	**2,350,000**	**686,759**	**27,869,759**		**Total Program—Budgetary**	**27,869,759**	**...**	**...**	**24,649,626**
						Parks Canada Agency				
45,661,242	287,649,000	...	...	333,310,242	110	Program expenditures				
...	...	31,710,989	...	31,710,989	110b	Program expenditures				
...	...	...	3,160,929	3,160,929		Transfer from: TB Vote 5 (1)				
...	...	...	160,000	160,000		TB Vote 10 (1)				
...	...	...	32,054,000	32,054,000		TB Vote 15 (1)				
45,661,242	287,649,000	31,710,989	35,374,929	400,396,160		Total—Vote 110	338,340,834	...	62,055,326	324,255,087
...	3,000,000	...	...	3,000,000	115	Payments to the New Parks and Historic Sites Account				
...	...	908,000	...	908,000	115b	Payments to the New Parks and Historic Sites Account				
...	3,000,000	908,000	...	3,908,000		Total—Vote 115	3,908,000	...	...	16,500,000
...	72,158,000	...	5,880,396	78,038,396	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*	78,038,396	...	...	73,896,171
...	34,083,000	...	6,400,015	40,483,015	(S)	Contributions to employee benefit plans	40,483,015	...	...	33,803,000
...	...	...	1,750	1,750	(S)	Refunds of amounts credited to revenues in previous years	1,750	...	...	4,619
...	...	...	...	...		Appropriations not required for the current year	...	...	...	(41,606)
45,661,242	**396,890,000**	**32,618,989**	**47,657,090**	**522,827,321**		**Total Program—Budgetary**	**460,771,995**	**...**	**62,055,326**	**448,417,271**
						Public Service Commission				
...	107,024,000	...	...	107,024,000	120	Program expenditures				
...	...	12,919,851	...	12,919,851	120a	Program expenditures				
...	...	...	3,813,444	3,813,444		Transfer from: TB Vote 10 (1)				
...	...	...	5,370,000	5,370,000		TB Vote 15 (1)				
...	107,024,000	12,919,851	9,183,444	129,127,295		Total—Vote 120	126,965,400	2,161,895	...	121,855,782
...	15,597,000	...	3,983,026	19,580,026	(S)	Contributions to employee benefit plans	19,580,026	...	...	14,632,000
6,925,758	350,000	...	(350,000)	6,925,758	(S)	Staff Development and Training Revolving Fund	(809,691)	...	7,735,449	(813,624)
...	...	...	7,105	7,105	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,105	...	...	5,869
6,925,758	**122,971,000**	**12,919,851**	**12,823,575**	**155,640,184**		**Total Program—Budgetary**	**145,742,840**	**2,161,895**	**7,735,449**	**135,680,027**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Status of Women—Office of the Co-ordinator				
...	10,947,000	...	...	10,947,000	125	Operating expenditures				
...	...	423,537	...	423,537	125a	Operating expenditures				
...	...	...	20,000	20,000		Transfer from: TB Vote 10 (1)				
...	...	...	458,000	458,000		TB Vote 15 (1)				
...	10,947,000	423,537	478,000	11,848,537		Total—Vote 125	11,848,189	348	...	10,595,802
...	10,750,000	...	...	10,750,000	130	Grants				
...	...	441,620	...	441,620	130a	Grants				
...	10,750,000	441,620	...	11,191,620		Total—Vote 130	11,191,620	...	...	10,000,000
...	1,266,000	...	133,619	1,399,619	(S)	Contributions to employee benefit plans	1,399,619	...	...	1,189,000
175	...	...	778	953	(S)	Spending of proceeds from the disposal of surplus Crown assets	778	...	175	...
175	**22,963,000**	**865,157**	**612,397**	**24,440,729**		**Total Program—Budgetary**	**24,440,206**	**348**	**175**	**21,784,802**
						Total Ministry—				
53,939,267	**3,361,776,998**	**188,830,535**	**96,092,562**	**3,700,639,362**		**Budgetary**	**3,609,542,163**	**19,896,752**	**71,200,447**	**3,409,415,088**
...	**10,000**	**...**	**...**	**10,000**		**Non-budgetary**	**...**	**10,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Formerly Canadian Film Development Corporation.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Cultural development and heritage—												
Budgetary	87,535,357	85,173,943	...	...	389,474,877	388,274,871	4,710,000	3,655,269	...	...	472,300,234	469,793,545
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canadian identity	75,644,019	73,674,487	...	...	479,708,157	472,734,399	...	...	...	...	555,352,176	546,408,886
Corporate management	106,605,320	103,128,046	...	...	...	...	...	...	...	...	106,605,320	103,128,046
Sub-total—												
Budgetary	269,784,696	261,976,476	...	...	869,183,034	861,009,270	4,710,000	3,655,269	...	...	1,134,257,730	1,119,330,477
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Revenues netted against expenditures	(4,710,000)	(3,655,269)	...	...	...	...	(4,710,000)	(3,655,269)	...	...	...	...
Total Department—												
Budgetary	265,074,696	258,321,207	...	...	869,183,034	861,009,270	...	...	...	...	1,134,257,730	1,119,330,477
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	10,000	...
Canada Council for the Arts—												
Budgetary	153,821,250	153,821,250	...	...	...	...	...	...	...	...	153,821,250	153,821,250
Canadian Broadcasting Corporation—												
Budgetary	937,432,000	937,432,000	109,090,000	109,090,000	...	...	...	...	...	...	1,046,522,000	1,046,522,000
Telefilm Canada [1]**—**												
Budgetary	137,501,500	137,501,500	...	...	...	...	...	...	...	...	137,501,500	137,501,500
Canadian Museum of Civilization—												
Budgetary	81,314,259	81,314,259	...	...	...	...	...	...	...	...	81,314,259	81,314,259
Canadian Museum of Nature—												
Budgetary	28,388,701	28,388,701	...	...	...	...	...	...	...	...	28,388,701	28,388,701
Canadian Radio-television and Telecommunications Commission												
Regulation of communications in the public interest	42,940,338	42,305,227	...	...	...	...	32,965,000	32,965,000	...	...	9,975,338	9,340,227
Revenues netted against expenditures	(32,965,000)	(32,965,000)	...	...	...	...	(32,965,000)	(32,965,000)	...	...	...	...
Total Program—Budgetary	9,975,338	9,340,227	...	...	...	...	...	...	...	...	9,975,338	9,340,227

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Archives of Canada												
Acquisition and holdings management	18,434,659	18,148,231	...	...	...	...	...	...	...	...	18,434,659	18,148,231
Management of government information	8,441,937	8,196,763	...	...	...	...	...	...	...	...	8,441,937	8,196,763
Services, awareness and assistance	13,722,213	13,783,721	...	...	3,465,000	3,465,000	294,000	214,802	...	...	16,893,213	17,033,919
Corporate services	16,527,195	16,540,955	...	...	...	...	...	...	...	...	16,527,195	16,540,955
Sub-total	57,126,004	56,669,670	...	...	3,465,000	3,465,000	294,000	214,802	...	...	60,297,004	59,919,868
Revenues netted against expenditures	(294,000)	(214,802)	...	...	...	...	(294,000)	(214,802)	...	...	...	...
Total Program—Budgetary	**56,832,004**	**56,454,868**	**...**	**...**	**3,465,000**	**3,465,000**	**...**	**...**	**...**	**...**	**60,297,004**	**59,919,868**
National Arts Centre Corporation—Budgetary	**26,649,000**	**26,649,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**26,649,000**	**26,649,000**
National Battlefields Commission												
Conservation and development	9,051,107	8,742,119	105,000	105,000	...	...	...	...	...	...	9,156,107	8,847,119
Total Program—Budgetary	**9,051,107**	**8,742,119**	**105,000**	**105,000**	**...**	**...**	**...**	**...**	**...**	**...**	**9,156,107**	**8,847,119**
National Capital Commission—Budgetary	**66,374,000**	**66,374,000**	**58,295,000**	**58,295,000**	**...**	**...**	**...**	**...**	**...**	**...**	**124,669,000**	**124,669,000**
National Film Board												
National Film Board operations	77,123,780	73,023,254	...	...	250,000	270,315	8,900,000	7,030,962	...	...	68,473,780	66,262,607
Revenues netted against expenditures	(8,900,000)	(7,030,962)	...	...	...	...	(8,900,000)	(7,030,962)	...	...	...	...
Total Program—Budgetary	**68,223,780**	**65,992,292**	**...**	**...**	**250,000**	**270,315**	**...**	**...**	**...**	**...**	**68,473,780**	**66,262,607**
National Gallery of Canada—Budgetary	**42,866,527**	**42,866,527**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**42,866,527**	**42,866,527**
National Library												
Canadiana collections and Access services	22,724,183	21,689,378	...	...	25,000	20,175	...	...	...	...	22,749,183	21,709,553
Library networking	16,304,048	17,380,152	...	...	11,000	11,000	...	...	...	...	16,315,048	17,391,152
Corporate and branch administration	6,904,942	6,184,123	...	...	...	...	...	...	...	...	6,904,942	6,184,123
Total Program—Budgetary	**45,933,173**	**45,253,653**	**...**	**...**	**36,000**	**31,175**	**...**	**...**	**...**	**...**	**45,969,173**	**45,284,828**

National Museum of Science and Technology— Budgetary	**27,869,759**	**27,869,759**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**27,869,759**	**27,869,759**
Parks Canada Agency												
Stewardship of national heritage places	220,670,627	204,289,246	3,700,000	3,675,030	2,127,714	2,127,714	...	...	...	...	226,498,341	210,091,990
Use and enjoyment by Canadians	238,018,287	195,727,254	6,050,000	6,042,515	180,140	180,140	...	...	...	...	244,248,427	201,949,909
Corporate services	52,048,189	48,697,984	500	248	31,864	31,864	...	...	...	...	52,080,553	48,730,096
Sub-total	510,737,103	448,714,484	9,750,500	9,717,793	2,339,718	2,339,718	...	...	...	...	522,827,321	460,771,995
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	**510,737,103**	**448,714,484**	**9,750,500**	**9,717,793**	**2,339,718**	**2,339,718**	**...**	**...**	**...**	**...**	**522,827,321**	**460,771,995**
Public Service Commission												
Resourcing	74,780,584	71,616,314	...	...	...	...	...	...	...	...	74,780,584	71,616,314
Learning	45,017,770	38,577,401	...	...	...	...	12,344,000	13,273,451	...	...	32,673,770	25,303,950
Recourse	6,627,560	6,678,922	...	...	...	...	...	...	...	...	6,627,560	6,678,922
Policy, research and outreach	14,689,256	14,606,557	...	...	...	...	...	...	...	...	14,689,256	14,606,557
Corporate services	26,869,014	27,537,097	...	...	...	...	...	...	...	...	26,869,014	27,537,097
Sub-total	167,984,184	159,016,291	...	...	...	...	12,344,000	13,273,451	...	...	155,640,184	145,742,840
Revenues netted against expenditures	(12,344,000)	(13,273,451)	...	...	...	...	(12,344,000)	(13,273,451)	...	...	...	...
Total Program—Budgetary	**155,640,184**	**145,742,840**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**155,640,184**	**145,742,840**
Status of Women—Office of the Co-ordinator												
Promoting gender equality	13,249,109	13,248,586	...	...	11,191,620	11,191,620	...	...	...	...	24,440,729	24,440,206
Total Program—Budgetary	**13,249,109**	**13,248,586**	**...**	**...**	**11,191,620**	**11,191,620**	**...**	**...**	**...**	**...**	**24,440,729**	**24,440,206**
Total Ministry—												
Budgetary	**2,636,933,490**	**2,554,027,272**	**177,240,500**	**177,207,793**	**886,465,372**	**878,307,098**	**...**	**...**	**...**	**...**	**3,700,639,362**	**3,609,542,163**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,000**	**...**	**10,000**	**...**

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[1] Formerly Canadian Film Development Corporation.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Cultural development and heritage				
					Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	1,163,680	...	(543,721)	619,959	Grants to institutions and public authorities in Canada in accordance with section 35 of the *Cultural Property Export and Import Act*	619,959	...	...	1,054,525
...	8,400,000	...	(4,464,653)	3,935,347	Grants to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	3,935,347	...	...	5,240,012
...	46,400,000	...	...	46,400,000	Grants to eligible Canadian periodical publishers to defray a portion of mailing cost	46,400,000	...	...	44,097,000
...	6,716,726	...	(5,036,726)	1,680,000	Grants to stabilization funds	1,680,000	...	...	3,177,622
...	13,203,995	...	(4,924,285)	8,279,710	Grants to arts organizations for endowment purposes	8,279,710	...	...	...
...	...	2,500,000	(1,000,000)	1,500,000	Grants to the New Media Learning Fund	1,500,000	...	...	1,000,000
...	75,884,401	2,500,000	(15,969,385)	62,415,016		62,415,016	...	...	54,569,159
					Canadian identity				
...	46,083,842	3,500,000	(40,633,754)	8,950,088	Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	5,975,246	2,974,842	...	5,253,960
...	2,109,880	1,672,400	(1,114,770)	2,667,510	Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and *Celebrate Canada!* activities	2,667,357	153	...	5,508,245
...	14,383,224	...	(13,841,083)	542,141	Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	542,141	...	...	1,125,354
...	16,000,000	1,350,000	(2,241,486)	15,108,514	Grants to the Athlete assistance program	15,108,514	...	...	15,117,854
					Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	21,950	...	6,850	28,800	Newfoundland and Labrador	28,800	...	...	28,800
...	14,999	...	4,681	19,680	Prince Edward Island	19,680	...	...	19,680
...	16,158	...	5,042	21,200	Nova Scotia	21,200	...	...	21,200

...	16,158	...	5,042	21,200	New Brunswick	21,200	...	...	21,200
...	21,950	...	6,850	28,800	Quebec	28,800	...	...	28,800
...	21,950	...	6,850	28,800	Ontario	28,800	...	...	28,800
...	19,055	...	5,945	25,000	Manitoba	25,000	...	...	25,000
...	19,055	...	5,945	25,000	Saskatchewan	25,000	...	...	25,000
...	19,055	...	5,945	25,000	Alberta	25,000	...	...	25,000
...	21,950	...	6,850	28,800	British Columbia	28,800	...	...	28,800
...	5,701,560	...	(5,576,120)	125,440	Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies	125,440	...	...	180,643
...	550,000	...	86,685	636,685	(S) Payments under the *Lieutenant Governors Superannuation Act*	636,685	...	...	573,492
...	182,000	...	(39,492)	142,508	(S) Supplementary retirement benefits—Former Lieutenant Governors	142,508	...	...	143,119
...	...	...	...	...	Items not required for the current year	...	...	...	20,100,000
...	85,202,786	6,522,400	(63,300,020)	28,425,166		25,450,171	2,974,995	...	48,254,947
...	**161,087,187**	**9,022,400**	**(79,269,405)**	**90,840,182**	**Total—Grants**	**87,865,187**	**2,974,995**	**...**	**102,824,106**
					Contributions				
					Cultural development and heritage				
					Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:				
...	2,442,350	...	4,608,384	7,050,734	Contributions to Canadian museums to support their public programming activities	7,050,733	1	...	6,291,504
...	314,250	...	245,750	560,000	Contribution to the Canadian Museums Association	560,000	...	...	314,250
...	200,000	...	(200,000)	...	Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums	...	...	...	...
					Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:				
...	8,250,000	...	(1,256,283)	6,993,717	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	6,993,717	...	...	9,910,712
...	1,205,000	...	295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	...	1,500,000
					Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:				
...	31,643,742	8,000,000	(781,503)	38,862,239	Contributions for the Book publishing industry development program	38,862,238	1	...	34,372,443
...	3,900,000	...	(3,900,000)	...	Contributions for the Sound recording development program	...	...	...	9,226,018
...	45,000,000	(3,364,050)	(9,724,628)	31,911,322	Contributions to the Canadian magazine publishing industry	31,911,322	...	...	31,854,308
...	5,750,000	...	5,250,000	11,000,000	Contributions to the Canada New Media Fund	11,000,000	...	...	1,841,450
...	1,250,000	...	(1,250,000)	...	Contributions for the establishment of loan loss reserve funds in support of cultural industries	...	...	...	4,500,000
...	4,600,000	3,700,000	2,344,114	10,644,114	Contributions in support of broadcasting distribution	10,644,114	...	...	11,900,000

Transfer Payments—*Continued*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$		$	$	$	$
...	1,950,000	...	...	1,950,000	Contributions in support of the Canadian Feature Film Policy	1,950,000	...	...	1,950,000
...	2,800,000	...	...	2,800,000	Contributions in support of the National training program in the film and video sector	2,800,000	...	...	2,800,000
...	15,520,000	...	...	15,520,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	15,520,000	...	...	15,520,000
...	390,000	...	444,925	834,925	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	834,925	...	...	590,000
...	10,709,000	4,497,200	(1,395,853)	13,810,347	Contributions for the National arts training program	13,810,347	...	...	11,499,875
...	13,400,000	...	(13,400,000)	...	Contributions to the Canadian Internet Cultural Content Strategy	...	...	...	4,216,773
...	1,000,000	3,570,000	(920,426)	3,649,574	Contributions in support of the Canadian culture on-line program	3,649,573	1	...	430,913
...	1,000,000	...	...	1,000,000	Contributions in support of the Applied research in interactive media program	1,000,000	...	...	1,000,000
...	2,000,000	...	(30,043)	1,969,957	Contributions in support of the trade routes: Canada's trade opportunities program	1,969,957	...	...	132,880
...	17,707,278	...	(3,228,397)	14,478,881	Contributions in support of the Arts presentation program	14,278,880	200,001	...	2,012,101
...	28,301,000	...	3,888,580	32,189,580	Contributions in support of the Cultural spaces Canada program	31,189,580	1,000,000	...	14,458,865
...	7,495,155	...	(4,302,779)	3,192,376	Contributions to arts and heritage organizations for capacity building projects	3,192,376	...	...	...
...	3,775,624	...	(3,539,624)	236,000	Contributions to Canadian cultural communities	236,000	...	...	...
...	99,550,000	...	(2,450,000)	97,100,000	Contributions to the Canadian Television Fund	97,100,000	...	...	99,550,000
...	...	...	189,400	189,400	Contributions in support of the Historic Places Initiative program	189,400	...	...	...
...	...	...	5,144,324	5,144,324	Contributions in support of the Partnerships Fund	5,144,323	1	...	2,282,488
...	...	...	2,746,530	2,746,530	Contributions in support of the Electronic Copyright Fund	2,746,530	...	...	1,750,722
...	...	...	906,561	906,561	Contributions in support of the Creators' assistance program	906,561	...	...	932,996
...	...	...	1,987,563	1,987,563	Contributions in support of the Collective initiatives program	1,987,563	...	...	1,374,741
...	...	...	10,446,974	10,446,974	Contributions in support of the New musical works program	10,446,974	...	...	4,073,640
...	...	...	5,740,000	5,740,000	Contributions to the Music entrepreneur program	5,740,000	...	...	...
...	...	...	181,312	181,312	Contributions to the Canadian music memories program	181,312	...	...	...
...	...	...	525,000	525,000	Contributions in the support to Sector associations program	525,000	...	...	...
...	...	...	260,432	260,432	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	260,432	...	...	444,151
...	...	...	1,677,999	1,677,999	Contributions under special authority	1,677,998	1	...	1,257,753
...	...	...	...	...	Items not required for the current year	...	...	...	476,343
...	310,153,399	16,403,150	503,312	327,059,861		325,859,855	1,200,006	...	278,464,926

					Canadian identity				
...	217,841,716	3,000,000	(9,687,295)	211,154,421	Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	209,077,420	2,077,001	...	222,993,548
...	15,637,320	(3,212,027)	40,196,761	52,622,054	Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	52,422,032	200,022	...	55,363,827
...	13,504,212	9,227,600	195,648	22,927,460	Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in Canadian society and *Celebrate Canada!* activities	21,321,460	1,606,000	...	17,180,045
...	4,000,000	...	2,030	4,002,030	Contributions in support of the Information and research on Canada program	4,002,030	...	...	4,000,000
...	186,640	365,200	6,107,519	6,659,359	Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism	6,658,017	1,342	...	6,325,927
...	443,800	4,748,188	755,607	5,947,595	Contributions in support of the Community partnerships program	5,947,594	1	...	5,361,929
...	50,003,386	7,426,192	7,270,894	64,700,472	Contributions to aboriginal associations, aboriginal women's groups, aboriginal community groups, aboriginal communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres	64,586,077	114,395	...	63,584,537
...	11,712,120	4,175,000	2,663,460	18,550,580	Contributions in support of the Exchanges Canada Initiative	18,550,579	1	...	11,770,700
...	43,650,000	5,400,000	(737,680)	48,312,320	Contributions for the National sport organizations support program	48,312,320	...	...	43,864,090
...	10,965,000	100,000	5,030,666	16,095,666	Contributions for the Games' hosting program	16,095,666	...	...	37,296,460
...	...	...	311,034	311,034	Contributions under special authority	311,033	1	...	694,100
...	367,944,194	31,230,153	52,108,644	451,282,991		447,284,228	3,998,763	...	468,435,163
...	**678,097,593**	**47,633,303**	**52,611,956**	**778,342,852**	**Total—Contributions**	**773,144,083**	**5,198,769**	**...**	**746,900,089**
					Departmental Summary by Business Line				
...	386,037,800	18,903,150	(15,466,073)	389,474,877	Cultural development and heritage	388,274,871	1,200,006	...	333,034,085
...	453,146,980	37,752,553	(11,191,376)	479,708,157	Canadian identity	472,734,399	6,973,758	...	516,690,110
...	**839,184,780**	**56,655,703**	**(26,657,449)**	**869,183,034**	**Total Department**	**861,009,270**	**8,173,764**	**...**	**849,724,195**
					National Archives of Canada				
					Grants				
					Services, awareness and assistance				
...	600,000	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	25,000	...	...	25,000	Alliance for Canada's Audio-Visual Heritage	25,000	...	...	25,000
...	**625,000**	**...**	**...**	**625,000**	**Total—Grants**	**625,000**	**...**	**...**	**625,000**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Services, awareness and assistance				
...	640,000	1,700,000	...	2,340,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	2,354,651	(14,651)	...	2,940,000
...	500,000	...	...	500,000	Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information	485,349	14,651	...	500,000
...	**1,140,000**	**1,700,000**	...	**2,840,000**	**Total—Contributions**	**2,840,000**	...	...	**3,440,000**
...	**1,765,000**	**1,700,000**	...	**3,465,000**	**Total Program**	**3,465,000**	...	...	**4,065,000**
					National Film Board				
					Grants				
					National Film Board operations				
...	10,000	...	...	10,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	10,000	...	...	12,500
					Contributions				
					National Film Board operations				
...	240,000	...	...	240,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	260,315	(20,315)	...	309,228
...	**250,000**	...	...	**250,000**	**Total Program**	**270,315**	**(20,315)**	...	**321,728**
					National Library				
					Grants				
					Canadiana collections and Access services				
...	25,000	...	...	25,000	International Serials Data System	20,175	4,825	...	19,206
					Library networking				
...	11,000	...	...	11,000	International Federation of Library Associations and Institutions	11,000	...	...	11,000
...	**36,000**	...	...	**36,000**	**Total Program**	**31,175**	**4,825**	...	**30,206**

					Parks Canada Agency				
					Grants				
					Stewardship of national heritage places				
...	22,707	...	(7)	22,700	Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	22,700	...	...	22,700
					Use and enjoyment by Canadians				
...	...	...	...	...	Items not required for the current year	...	...	...	1,600,000
...	**22,707**	**...**	**(7)**	**22,700**	**Total—Grants**	**22,700**	**...**	**...**	**1,622,700**
					Contributions				
					Stewardship of national heritage places				
...	...	...	2,105,014	2,105,014	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	2,105,014	...	...	953,846
					Use and enjoyment by Canadians				
...	189,226	...	(9,086)	180,140	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	180,140	...	...	16,300
					Corporate services				
...	...	...	31,864	31,864	Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals	31,864	...	...	631,000
...	**189,226**	**...**	**2,127,792**	**2,317,018**	**Total—Contributions**	**2,317,018**	**...**	**...**	**1,601,146**
					Program Summary by Business Line				
...	22,707	...	2,105,007	2,127,714	Stewardship of national heritage places	2,127,714	...	...	976,546
...	189,226	...	(9,086)	180,140	Use and enjoyment by Canadians	180,140	...	...	1,616,300
...	...	...	31,864	31,864	Corporate services	31,864	...	...	631,000
...	**211,933**	**...**	**2,127,785**	**2,339,718**	**Total Program**	**2,339,718**	**...**	**...**	**3,223,846**
					Status of Women—Office of the Co-ordinator				
					Grants				
					Promoting gender equality				
...	10,750,000	441,620	...	11,191,620	Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	11,191,620	...	...	10,000,000
...	**10,750,000**	**441,620**	**...**	**11,191,620**	**Total Program**	**11,191,620**	**...**	**...**	**10,000,000**
...	**852,197,713**	**58,797,323**	**(24,529,664)**	**886,465,372**	**Total Ministry**	**878,307,098**	**8,158,274**	**...**	**867,364,975**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Cultural development and heritage	4,710,000	3,655,269	4,008,342
Total Department—Budgetary	**4,710,000**	**3,655,269**	**4,008,342**
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Regulation of communications in the public interest	32,965,000	32,965,000	30,983,000
Total Program—Budgetary	**32,965,000**	**32,965,000**	**30,983,000**
National Archives of Canada			
Budgetary (respendable revenues)			
Services, awareness and assistance			
Access to and reproductions of archival materials	294,000	214,802	...
Total Program—Budgetary	**294,000**	**214,802**	...
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Film production services	1,650,000	779,667	853,381
Print sales	2,500,000	2,214,222	1,951,202
Rentals, royalties and miscellaneous	4,750,000	2,037,069	2,398,830
Distribution services	...	2,000,004	1,548,655
Total Program—Budgetary	**8,900,000**	**7,030,962**	**6,752,068**
Parks Canada Agency			
Budgetary (respendable revenues)			
Use and enjoyment by Canadians			
Parks Canada Enterprise Units Revolving Fund	...	...	5,299,109
Parks Canada Agency Townsites Revolving Fund	...	...	11,089,319
Total Program—Budgetary	...	...	**16,388,428**
Public Service Commission			
Budgetary (respendable revenues)			
Learning			
Staff Development and Training Revolving Fund			
Recoveries and service fees	9,546,000	10,546,951	9,614,619
Subsidy	2,798,000	2,726,500	2,726,500
Total Program—Budgetary	**12,344,000**	**13,273,451**	**12,341,119**
Total Ministry—Budgetary	**59,213,000**	**57,139,484**	**70,472,957**

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,284,467	2,820,295
Adjustments to prior year's payables	6,071,086	10,976,198
	10,355,553	13,796,493
Sales of goods and services—		
Lease and use of public property	40,298	...
Services of a non-regulatory nature	3,157,925	291,895
Sales of goods and information products	122,519	...
Other fees and charges	459,882	...
	3,780,624	291,895
Proceeds from the disposal of surplus Crown assets	5,364	9,706
Miscellaneous non-tax revenues—		
Other fees and charges	1,692	88,848
Proceeds from federal-provincial lotteries	57,666,332	56,831,156
Sundries	292,152	8,113
	57,960,176	56,928,117
Total Department	**72,101,717**	**71,026,211**(1)
Canadian Radio-television and Telecommunications Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	31,039	58,208
Adjustments to prior year's payables	27,250	20,740
	58,289	78,948
Sales of goods and services—		
Services of a regulatory nature—		
Broadcasting licence fees	115,743,440	110,500,423
Telecommunications fees	20,667,748	19,061,100
	136,411,188	129,561,523
Proceeds from the disposal of surplus Crown assets	2,253	...
Miscellaneous non-tax revenues	57,924	176,653
Total Program	**136,529,654**	**129,817,124**(1)

	Current year	Previous year
	$	$
National Archives of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,548	42,898
Adjustments to prior year's payables	27,186	(39,302)
	36,734	3,596
Sales of goods and services—		
Other fees and charges—		
Receipts from photoduplication services	242,382	190,966
Proceeds from the disposal of surplus Crown assets	142,656	223,134
Miscellaneous non-tax revenues	9,943	21,566
Total Program	**431,715**	**439,262**
National Battlefields Commission		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Section 29.1 of the *Financial Administration Act*	1,423,881	1,309,167
Sundries	...	8,490
Total Program	**1,423,881**	**1,317,657**
National Library		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	13,255	5,786
Adjustments to prior year's payables	8,364	(24,262)
	21,619	(18,476)
Sales of goods and services—		
Other fees and charges—		
Computerized library services	...	916
Duplication services	...	56,456
	...	57,372
Proceeds from the disposal of surplus Crown assets	3,347	22,579
Miscellaneous non-tax revenues	55,739	13,420
Total Program	**80,705**	**74,895**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Parks Canada Agency		
Non-tax revenues—		
Sales of goods and services—		
Lease and use of public property	*15,605,010*	*1,160,848*
Services of a non-regulatory nature	*59,155,882*	*8,049,532*
Sales of goods and information products	*452,141*	...
Other fees and charges—		
Deferred revenues - Jasper Train	851	...
Interest on overdue accounts receivable	28,290	...
Gain on disposal	365,222	...
Sundries	2,954,773	8,020,252
	3,349,136	*8,020,252*
	78,562,169	17,230,632
Miscellaneous non-tax revenues—		
Section 20 of the *Parks Canada Agency Act*	78,038,396	74,974,979
Sundries	37,146	34,524
	78,075,542	75,009,503
Total Program	**156,637,711**	**92,240,135**[1]
Public Service Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	103,879	74,343
Adjustments to prior year's payables	423,186	159,679
	527,065	234,022
Sales of goods and services—		
Services of a non-regulatory nature	...	7,956
Other fees and charges	...	326,518
	...	334,474
Proceeds from the disposal of surplus Crown assets	7,105	5,869
Miscellaneous non-tax revenues	293,534	73,111
Total Program	**827,704**	**647,476**

	Current year	Previous year
	$	$
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	40,352	23,551
Proceeds from the disposal of surplus Crown assets	778	175
Total Program	**41,130**	**23,726**
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	11,039,612	14,118,134
Sales of goods and services	218,996,363	147,666,862
Proceeds from the disposal of surplus Crown assets	161,503	261,463
Miscellaneous non-tax revenues	137,876,739	133,540,027
Total Ministry	**368,074,217**	**295,586,486**[1]

[1] Amends reporting in previous year's Public Accounts.

SECTION 5

2002-2003

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

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Department

Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Descriptions

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigrant loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the Citizenship and Immigration Canada (CIC) and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combatting illegal migration, including trafficking in people, while facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages CIC cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates CIC's planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Immigration and Refugee Board of Canada

Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Business Line Descriptions

Refugee determination

The Refugee determination business line fulfils Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country for reasons of race, religion, nationality, membership in a particulaar social group or policital opinion. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board (IRB) deals exclusively with claims to refugee status made by persons who have arrived in Canada, and which are referred to the IRB by Citizenship and Immigration Canada (CIC).

Immigration appeals

The Immigration appeals business line makes available to Canadian citizens and permanent residents whose family members have been refused landing in Canada, as well as to persons who have been denied admission to or ordered deported from Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line supports the other three business lines. It provides the IRB with efficient management processes and administrative services while promoting organizational effectiveness and supporting the organization in adapting to its changing environment. This business line coordinates the IRB's policy and planning processes; provides administrative, financial and personnel services, including recruitment, classification, promotion, training and employee relations; and manages the information technology infrastructure to support decision-making and performance measurement. Also included are services that directly support the day-to-day operations of the three main business lines, including a case management system and translation service. This business line also provides support for government-wide initiatives.

Ministry Summary

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	549,647,000	...	...	549,647,000	1	Operating expenditures				
...	...	30,683,435	...	30,683,435	1a	Operating expenditures				
...	...	...	259,200	259,200		Transfer from: TB Vote 10 [1]				
...	...	...	17,761,000	17,761,000		TB Vote 15 [1]				
...	...	...	(16,227,198)	(16,227,198)		Transfer to Vote 5				
...	549,647,000	30,683,435	1,793,002	582,123,437		Total—Vote 1	548,188,679	33,934,758	...	526,760,096
...	...	664,730	...	664,730	2b	To write off from the Accounts of Canada 2,659 debts due to Her Majesty in right of Canada amounting to $664,730	664,273	457	...	1,757,203
...	328,507,744	...	...	328,507,744	5	Grants and contributions				
...	...	137,000	...	137,000	5a	Contributions				
...	...	32,005,221	...	32,005,221	5b	Transfer of $16,227,198 from Citizenship and Immigration Vote 1				
...	...	...	16,227,198	16,227,198		Transfer from Vote 1				
...	328,507,744	32,142,221	16,227,198	376,877,163		Total—Vote 5	374,047,123	2,830,040	...	337,151,303
...	65,218	...	1,728	66,946	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	66,946	...	...	69,314
...	48,867,000	...	8,128,566	56,995,566	(S)	Contributions to employee benefit plans	56,995,566	...	...	42,466,949
...	...	...	12,606,119	12,606,119	(S)	Refunds of amounts credited to revenues in previous years	12,606,119	...	...	10,474,303
...	...	...	208,893	208,893	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	208,893	...	...	133,647
...	...	...	85,888	85,888	(S)	Court awards	85,888	...	...	177,204
28,173	...	...	123,163	151,336	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,081	70,255	62,000	46,384
...	...	...	...	...		Appropriations not required for the current year	...	...	...	24,907,461
28,173	927,086,962	63,490,386	39,174,557	1,029,780,078		Total budgetary	992,882,568	36,835,510	62,000	943,943,864
62,781,594	...	...	...	62,781,594	(S)	(L) Loans pursuant to section 88 of the *Immigration and Refugee Protection Act (IRPA)*. Limit $110,000,000 (Net)	(3,692,733)	...	66,474,327	(3,722,083)
						Total Department—				
28,173	**927,086,962**	**63,490,386**	**39,174,557**	**1,029,780,078**		**Budgetary**	**992,882,568**	**36,835,510**	**62,000**	**943,943,864**
62,781,594	**...**	**...**	**...**	**62,781,594**		**Non-budgetary**	**(3,692,733)**	**...**	**66,474,327**	**(3,722,083)**

						Immigration and Refugee Board of Canada				
...	110,372,000	...	...	110,372,000	10	Program expenditures				
...	...	8,774,540	...	8,774,540	10a	Program expenditures				
...	...	649,850	...	649,850	10b	Program expenditures				
...	...	...	3,803,000	3,803,000		Transfer from TB Vote 15 (1)				
...	110,372,000	9,424,390	3,803,000	123,599,390		Total—Vote 10	102,504,479	21,094,911	...	93,135,847
...	13,309,000	...	1,010,888	14,319,888	(S)	Contributions to employee benefit plans	14,319,888	...	...	11,359,000
...	**123,681,000**	**9,424,390**	**4,813,888**	**137,919,278**		**Total Program—Budgetary**	**116,824,367**	**21,094,911**	**...**	**104,494,847**
						Total Ministry—				
28,173	**1,050,767,962**	**72,914,776**	**43,988,445**	**1,167,699,356**		**Budgetary**	**1,109,706,935**	**57,930,421**	**62,000**	**1,048,438,711**
62,781,594	**...**	**...**	**...**	**62,781,594**		**Non-budgetary**	**(3,692,733)**	**...**	**66,474,327**	**(3,722,083)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Maximizing benefits of international migration	152,060,000	151,630,808	...	...	351,360	351,360	...	...	...	...	152,411,360	151,982,168
Maintaining Canada's humanitarian tradition	65,523,000	64,310,750	...	...	43,744,413	42,187,123	...	...	...	...	109,267,413	106,497,873
Promoting the integration of newcomers—												
Budgetary	39,598,000	39,129,786	...	...	332,781,390	331,508,640	...	...	...	...	372,379,390	370,638,426
Non-budgetary	...	...	...	...	...	...	...	...	62,781,594	(3,692,733)	62,781,594	(3,692,733)
Managing access to Canada	257,623,000	227,033,423	...	...	...	...	...	...	...	...	257,623,000	227,033,423
Providing corporate services	138,098,915	136,730,678	...	...	...	...	...	...	...	...	138,098,915	136,730,678
Total Department—												
Budgetary	**652,902,915**	**618,835,445**	...	...	**376,877,163**	**374,047,123**	...	...	...	...	**1,029,780,078**	**992,882,568**
Non-budgetary	...	...	...	...	...	...	...	...	**62,781,594**	**(3,692,733)**	**62,781,594**	**(3,692,733)**
Immigration and Refugee Board of Canada												
Refugee determination	65,300,000	63,409,033	...	...	...	...	...	...	...	...	65,300,000	63,409,033
Immigration appeals	6,100,000	6,084,885	...	...	...	...	...	...	...	...	6,100,000	6,084,885
Inquiries and detention reviews	5,300,000	4,681,485	...	...	...	...	...	...	...	...	5,300,000	4,681,485
Corporate management and services	61,219,278	42,648,964	...	...	...	...	...	...	...	...	61,219,278	42,648,964
Total Program—Budgetary	**137,919,278**	**116,824,367**	...	...	...	...	...	...	...	...	**137,919,278**	**116,824,367**
Total Ministry—												
Budgetary	**790,822,193**	**735,659,812**	...	...	**376,877,163**	**374,047,123**	...	...	...	...	**1,167,699,356**	**1,109,706,935**
Non-budgetary	...	...	...	...	...	...	...	...	**62,781,594**	**(3,692,733)**	**62,781,594**	**(3,692,733)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Promoting the integration of newcomers				
...	**106,726,000**	**34,426,802**	**16,227,198**	**157,380,000**	Grant for the Canada-Quebec Accord on Immigration	**157,380,000**	...	...	**111,723,000**
					Contributions				
					Maximizing benefits of international migration				
...	...	...	351,360	351,360	Migration policy development	351,360	...	...	...
					Maintaining Canada's humanitarian tradition				
...	44,990,000	(2,200,000)	(1,045,587)	41,744,413	Resettlement assistance	41,036,273	708,140	...	46,299,317
...	2,000,000	...	...	2,000,000	International organization for migration	1,150,850	849,150	...	1,010,142
...	46,990,000	(2,200,000)	(1,045,587)	43,744,413		42,187,123	1,557,290	...	47,309,459
					Promoting the integration of newcomers				
...	26,569,573	(84,581)	7,416,937	33,901,929	Immigrant settlement and adaptation	33,228,473	673,456	...	35,220,508
...	100,368,000	...	(8,110,194)	92,257,806	Language instruction for newcomers to Canada	91,733,569	524,237	...	90,718,698
...	2,800,000	...	(5,969)	2,794,031	Host program	2,718,974	75,057	...	2,690,923
...	45,054,171	...	1,393,453	46,447,624	Contributions to provinces to respond to growing need to assist immigrants in integrating into Canada	46,447,624	...	...	49,488,715
...	174,791,744	(84,581)	694,227	175,401,390		174,128,640	1,272,750	...	178,118,844
...	**221,781,744**	**(2,284,581)**	...	**219,497,163**	**Total—Contributions**	**216,667,123**	**2,830,040**	...	**225,428,303**
					Ministry Summary by Business Line				
...	...	...	351,360	351,360	Maximizing benefits of international migration	351,360	...	...	...
...	46,990,000	(2,200,000)	(1,045,587)	43,744,413	Maintaining Canada's humanitarian tradition	42,187,123	1,557,290	...	47,309,459
...	281,517,744	34,342,221	16,921,425	332,781,390	Promoting the integration of newcomers	331,508,640	1,272,750	...	289,841,844
...	**328,507,744**	**32,142,221**	**16,227,198**	**376,877,163**	**Total Ministry**	**374,047,123**	**2,830,040**	...	**337,151,303**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers			
Loan repayments—Section 119	...	15,218,702	16,958,705
Total Ministry—			
Non-budgetary	...	**15,218,702**	**16,958,705**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	875,958	949,113
Refunds of previous years' expenditures—		
Recovery of bad debts	293,328	331,765
Recovery—Resettlement program	538,029	562,850
Refunds of previous years' expenditures	1,068,759	1,431,212
Removal and detention costs	684,648	563,182
Adjustments to prior year's payables	10,813,890	1,277,114
	13,398,654	4,166,123
Sales of goods and services—		
Rights and privileges—		
Rights of landing	43,960,875	170,165,659
Rights of permanent residence fee	99,230,664	...
Citizenship rights fees	17,595,981	14,894,634
	160,787,520	*185,060,293*
Services of a regulatory nature—		
Change of citizenship	20,380,423	17,439,079
Citizenship status document	4,638,841	3,940,319
Permanent resident application fees—		
Permanent residence (pre-IRPA)	45,951,219	152,831,503
Business application (pre-IRPA)	1,573,880	7,270,343
Dependant less than 19 years (pre-IRPA)	2,630,784	11,268,623
Order in council (pre-IRPA)	6,275	27,050
Family business (pre-IRPA)	31,600	266,800
Family class (including sponsorship)	22,935,706	...
Skilled workers	30,406,818	...
Business class	2,749,184	...
Other classes	8,675,940	...
Permit holder class	22,609	...
Permanent resident card	10,574,560	...
Temporary resident visa—		
Single entry and extension of status in Canada	48,962,923	49,314,408
Multiple entry	23,277,772	23,551,953
Maximum per family	2,814,515	3,175,746
Work permits	22,929,000	22,532,330
Work permits—Group of artists	668,526	1,075,965
Study permit	20,058,901	19,776,517
Certification and replacement of immigration document—		
Except PRC	604,412	598,356
Minor violation of *Immigration Act* (pre-IRPA)	1,146,064	5,111,282
Temporary resident permits	2,248,633	...

Revenues—*Concluded*

	Current year	Previous year
	$	$
Restoration of temporary residence status	1,341,505	...
Rehabilitation—Criminality	228,634	...
Rehabilitation—Serious criminality	125,215	228,505
Authorization to return to Canada A52(1)	280,838	350,578
After hours examination	300	806
Alternative means of examination—RABC	372,630	370,793
Immigration statistical data	166,604	641,311
Travel document	165,914	...
Repayment of removals—		
USA/St Pierre	42,954	74,737
Others destinations	146,449	193,897
Immigration administration fee—Transportation companies	1,942,945	3,572,000
Remission order payments	(1,923,950)	(418,500)
Remission—Family business job offer	(44,800)	...
Remission—Returning resident permits	(7,805)	...
Remission—Dependant child	(80,294)	...
Refund of revenues (previous year)	...	(352,080)
	276,045,724	*322,842,321*
Sales of goods and information products—		
Access to information	*52,853*	*35,595*
Other fees and charges—		
Administrative fees	21,613	57,885
Sundries	11,442	...
	33,055	*57,885*
	436,919,152	507,996,094
Proceeds from the disposal of surplus Crown assets	123,163	71,784
Miscellaneous non-tax revenues—		
Other proceeds from sales	552	55
Interest on overdue account receivable	98,470	167,356
Gains on foreign currency transactions	107,331	6,704
Immigration Act—		
Penalties—Transportation companies	8,000	215
Fines	45,977	104,795
Forfeitures	2,587,078	1,928,547
Miscellaneous IGF	429,864	...
Sundries	5,057	5,793
	3,282,329	2,213,465
Total Department	**454,599,256**	**515,396,579**

	Current year	Previous year
	$	$
Immigration and Refugee Board of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	453	...
Adjustments to prior year's payables	245,537	...
	245,990	...
Miscellaneous non-tax revenues	2,235	470,560
Total Program	**248,225**	**470,560**
Ministry Summary		
Non-tax revenues—		
Return on investments	875,958	949,113
Refunds of previous years' expenditures	13,644,644	4,166,123
Sales of goods and services	436,919,152	507,996,094
Proceeds from the disposal of surplus Crown assets	123,163	71,784
Miscellaneous non-tax revenues	3,284,564	2,684,025
Total Ministry	**454,847,481**	**515,867,139**

SECTION 6

2002-2003

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment Agency

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Department

Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Descriptions

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; communications and public outreach services; support services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objectives

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Descriptions

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	545,724,000	...	...	545,724,000	1	Operating expenditures				
...	...	31,205,158	...	31,205,158	1a	Operating expenditures				
...	...	...	341,000	341,000		Transfer from: TB Vote 10 (1)				
...	...	...	11,157,000	11,157,000		TB Vote 15 (1)				
...	545,724,000	31,205,158	11,498,000	588,427,158		Total—Vote 1	565,965,960	22,461,198	...	550,041,272
...	46,971,000	...	...	46,971,000	5	Capital expenditures				
...	...	4,009,000	...	4,009,000	5a	Capital expenditures				
...	46,971,000	4,009,000	...	50,980,000		Total—Vote 5	46,709,317	4,270,683	...	58,716,469
...	67,003,994	...	...	67,003,994	10	Grants and contributions				
...	...	10,392,756	...	10,392,756	10a	Contributions				
...	...	1	...	1	10b	Grants				
...	67,003,994	10,392,757	...	77,396,751		Total—Vote 10	71,600,117	5,796,634	...	175,897,875
...	65,218	...	1,728	66,946	(S)	Minister of the Environment—Salary and motor car allowance	66,946	...	...	67,988
...	62,280,000	...	10,380,189	72,660,189	(S)	Contributions to employee benefit plans	72,660,189	...	...	56,187,987
...	...	...	133	133	(S)	Collection agency fees	133	...	...	329
...	...	...	25,375	25,375	(S)	Refunds of amounts credited to revenues in previous years	25,375	...	...	1,750
7,928	...	...	280,913	288,841	(S)	Spending of proceeds from the disposal of surplus Crown assets	206,432	...	82,409	436,624
7,928	**722,044,212**	**45,606,915**	**22,186,338**	**789,845,393**		**Total Department—Budgetary**	**757,234,469**	**32,528,515**	**82,409**	**841,350,294**
						Canadian Environmental Assessment Agency				
...	10,452,000	...	...	10,452,000	15	Program expenditures				
...	...	2,170,326	...	2,170,326	15a	Program expenditures				
...	...	...	60,000	60,000		Transfer from: TB Vote 10 (1)				
...	...	...	471,000	471,000		TB Vote 15 (1)				
...	10,452,000	2,170,326	531,000	13,153,326		Total—Vote 15	11,940,314	1,213,012	...	11,317,807
...	1,224,000	...	204,004	1,428,004	(S)	Contributions to employee benefit plans	1,428,004	...	...	1,247,000

343	...	...	...	343	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	343	...	...
343	**11,676,000**	**2,170,326**	**735,004**	**14,581,673**		**Total Program—Budgetary**	**13,368,318**	**1,213,355**	**...**	**12,564,807**
8,271	**733,720,212**	**47,777,241**	**22,921,342**	**804,427,066**		**Total Ministry—Budgetary**	**770,602,787**	**33,741,870**	**82,409**	**853,915,101**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Clean environment	218,507,976	188,784,192	16,041,000	14,450,274	37,252,783	32,274,756	10,846,000	9,284,271	...	...	260,955,759	226,224,951
Nature	167,196,499	156,525,920	2,609,000	2,022,521	29,356,454	28,572,906	10,151,000	6,567,772	...	...	189,010,953	180,553,575
Weather and environmental predictions	232,597,707	223,501,940	30,745,000	29,307,695	6,454,433	6,454,375	69,344,000	58,697,513	...	...	200,453,140	200,566,497
Management, administration and policy	134,274,460	145,524,817	1,585,000	928,828	4,333,081	4,298,080	767,000	862,279	...	...	139,425,541	149,889,446
Sub-total	752,576,642	714,336,869	50,980,000	46,709,318	77,396,751	71,600,117	91,108,000	75,411,835	...	...	789,845,393	757,234,469
Revenues netted against expenditures	(91,108,000)	(75,411,835)	...	...	...	...	(91,108,000)	(75,411,835)	...	...	...	...
Total Department—Budgetary	**661,468,642**	**638,925,034**	**50,980,000**	**46,709,318**	**77,396,751**	**71,600,117**	**...**	**...**	**...**	**...**	**789,845,393**	**757,234,469**
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	16,687,673	13,132,597	...	...	1,395,000	587,952	3,501,000	352,231	...	...	14,581,673	13,368,318
Revenues netted against expenditures	(3,501,000)	(352,231)	...	...	...	...	(3,501,000)	(352,231)	...	...	...	...
Total Program—Budgetary	**13,186,673**	**12,780,366**	**...**	**...**	**1,395,000**	**587,952**	**...**	**...**	**...**	**...**	**14,581,673**	**13,368,318**
Total Ministry—Budgetary	**674,655,315**	**651,705,400**	**50,980,000**	**46,709,318**	**78,791,751**	**72,188,069**	**...**	**...**	**...**	**...**	**804,427,066**	**770,602,787**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Clean environment				
...	2,000,000	...	(1,105,512)	894,488	Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	894,488	...	...	1,466,469
...	...	...	...	...	Items not required for the current year	...	...	...	112,500,000
...	2,000,000	...	(1,105,512)	894,488		894,488	...	...	113,966,469
					Nature				
...	...	1	339,999	340,000	Grant to Ducks Unlimited Canada for the Snow goose management program on the Fraser Estuary	340,000	...	...	...
					Weather and environmental predictions				
...	42,000	...	(13,950)	28,050	Grants to support environmental research and development	28,050	...	...	42,167
...	**2,042,000**	**1**	**(779,463)**	**1,262,538**	**Total—Grants**	**1,262,538**	**...**	**...**	**114,008,636**
					Contributions				
					Clean environment				
...	1,097,000	...	536,725	1,633,725	Contributions to support environmental research and development	1,629,646	4,079	...	1,555,010
...	170,000	...	374,992	544,992	Contributions to support environmental and sustainable development projects	544,992	...	...	232,480
...	2,078,000	...	516,829	2,594,829	Contributions to support Canada's international commitments	2,590,662	4,167	...	2,655,768
...	2,522,000	...	(140,919)	2,381,081	EcoAction 2000—Community Funding Initiative	2,381,081	...	...	1,752,593
...	4,200,000	...	489,675	4,689,675	Contribution for Canada's share of the Commission of Environmental Co-operation (CEC) Budget	4,689,675	...	...	4,593,900
...	8,377,200	2,525,000	(7,224,176)	3,678,024	Climate Change Action Fund (CCAF)	3,472,083	205,941	...	4,789,758
...	14,053,000	7,055,000	(5,255,739)	15,852,261	Contributions for the environmental clean-up of the Sydney tar ponds and coke oven sites in the Muggah Creek watershed	11,116,932	4,735,329	...	6,256,734
...	357,500	394,900	2,956,442	3,708,842	Contributions to increase awareness and understanding of environmental and sustainable development issues	3,682,333	26,509	...	2,159,445
...	...	...	1,065,596	1,065,596	Contribution—Multilateral fund of the Montreal Protocol	1,065,595	1	...	533,467
...	...	...	9,000	9,000	Contribution under minister authority	9,000	...	...	9,000
...	...	...	200,270	200,270	EcoAction 2000—Public Engagement Initiative	198,269	2,001	...	75,000
...	32,854,700	9,974,900	(6,471,305)	36,358,295		31,380,268	4,978,027	...	24,613,155

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Nature				
...	977,000	...	462,364	1,439,364	Contributions to support environmental research and development	1,438,540	824	...	1,595,628
...	17,961,994	121,656	(38,955)	18,044,695	Contributions to support environmental and sustainable development projects	18,010,938	33,757	...	17,624,038
...	1,872,000	44,900	736,189	2,653,089	Contributions to increase awareness and understanding of environmental and sustainable development issues	2,653,089	...	...	2,481,447
...	337,300	...	755,757	1,093,057	Contributions to support Canada's international commitments	1,091,846	1,211	...	586,926
...	2,522,000	...	551,749	3,073,749	EcoAction 2000—Community Funding Initiative	3,070,862	2,887	...	3,639,081
...	2,200,000	...	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	1,455,131	744,869	...	1,659,357
...	...	...	490,000	490,000	Climate Change Action Fund (CCAF)	490,000	...	...	...
...	...	...	22,500	22,500	EcoAction 2000—Public Engagement Initiative	22,500	...	...	21,834
...	25,870,294	166,556	2,979,604	29,016,454		28,232,906	783,548	...	27,608,311
					Weather and environmental predictions				
...	1,388,000	...	755,565	2,143,565	Contributions to support environmental research and development	2,143,508	57	...	2,913,750
...	17,000	...	270,000	287,000	Contributions to increase awareness and understanding of environmental and sustainable development issues	287,000	...	...	292,000
...	1,693,000	...	79,948	1,772,948	Contributions to support Canada's international commitments	1,772,948	...	...	1,545,239
...	200,000	...	(200,000)	...	Contribution to the Province of Quebec—Hydrometric Agreement	...	...	...	...
...	900,000	...	1,059,480	1,959,480	Climate Change Action Fund (CCAF)	1,959,479	1	...	399,984
...	...	...	263,390	263,390	Contributions to support environmental and sustainable development projects	263,390	...	...	290,000
...	4,198,000	...	2,228,383	6,426,383		6,426,325	58	...	5,440,973
					Management, administration and policy				
...	1,075,000	251,300	1,420,053	2,746,353	Contributions to increase awareness and understanding of environmental and sustainable development issues	2,726,002	20,351	...	1,936,163
...	162,000	...	277,900	439,900	Contributions to support Canada's international commitments	439,900	...	...	1,135,440
...	50,000	...	31,988	81,988	EcoAction 2000—Public Engagement Initiative	67,338	14,650	...	167,200
...	752,000	...	(204,155)	547,845	Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget	547,845	...	...	547,845
...	...	...	25,000	25,000	Contributions to support environmental research and development	25,000	...	...	50,000

...	...	...	491,995	491,995	Contributions to support environmental and sustainable development projects	491,995	...	...	90,152
...	...	...	...	...	Items not required for the current year	...	...	...	300,000
...	2,039,000	251,300	2,042,781	4,333,081		4,298,080	35,001	...	4,226,800
...	**64,961,994**	**10,392,756**	**779,463**	**76,134,213**	**Total—Contributions**	**70,337,579**	**5,796,634**	...	**61,889,239**
					Departmental Summary by Business Line				
...	34,854,700	9,974,900	(7,576,817)	37,252,783	Clean environment	32,274,756	4,978,027	...	138,579,624
...	25,870,294	166,557	3,319,603	29,356,454	Nature	28,572,906	783,548	...	27,608,311
...	4,240,000	...	2,214,433	6,454,433	Weather and environmental predictions	6,454,375	58	...	5,483,140
...	2,039,000	251,300	2,042,781	4,333,081	Management, administration and policy	4,298,080	35,001	...	4,226,800
...	**67,003,994**	**10,392,757**	...	**77,396,751**	**Total Department**	**71,600,117**	**5,796,634**	...	**175,897,875**
					Canadian Environmental Assessment Agency				
					Contributions				
...	95,000	...	78,500	173,500	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	173,500	...	...	173,500
...	300,000	...	38,183	338,183	Contributions to support the promotion research and development of environmental assessment	338,183	...	...	331,997
...	1,000,000	...	(116,683)	883,317	Contributions for the support of public participation in the environmental assessment review process—Participant funding program	76,269	807,048	...	23,477
...	**1,395,000**	...	...	**1,395,000**	**Total Program**	**587,952**	**807,048**	...	**528,974**
...	**68,398,994**	**10,392,757**	...	**78,791,751**	**Total Ministry**	**72,188,069**	**6,603,682**	...	**176,426,849**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Clean environment			
Revenues received from other government departments:			
Products			
Publications	9,828	9,828	13,669
Products	5,365	5,365	9,400
Realty	15,289	15,289	12,903
Services			
Research and analysis	6,141,546	5,464,064	5,486,293
Consulting services	42,677	42,677	153,338
Training	1,290	1,290	11,615
Regulatory services	222,405	222,405	210,043
External revenues:			
Products			
Data extracts	869	869	24,536
Publications	43,082	43,082	58,464
Products	43,442	43,442	45,453
Realty	97,698	97,698	96,734
Services			
Research and analysis	2,553,797	1,669,550	1,499,886
Consulting services	116,078	116,078	259,073
Environmental assessment	869	869	...
Training	94,657	94,657	128,639
Regulatory services	1,457,108	1,457,108	1,041,791
	10,846,000	9,284,271	9,051,837
Nature			
Revenues received from other government departments:			
Products			
Data extracts	79,136	79,136	78,520
Publications	15,000	15,000	...
Realty	104,447	104,447	...
Products	199,929	199,929	170,064
Services			
Research and analysis	3,439,270	1,701,947	2,744,342
Consulting services	934,418	934,418	415,150
Training	58,000	58,000	20,340
External revenues:			
Products			
Data extracts	21,487	21,487	3,266
Publications	13,893	13,893	22,320
Products	53,312	53,312	39,676
Realty	410,321	410,321	422,673
Services			
Research and analysis	4,338,215	2,492,310	2,849,082
Hydrometric	143,358	143,358	131,559
Consulting services	12,752	12,752	35,803
Training	21,580	21,580	7,505
Wildlife studies and surveys	75,255	75,255	123,892
Regulatory services	230,627	230,627	216,005
Sundries	...	...	1,900
	10,151,000	6,567,772	7,282,097
Weather and environmental predictions			
Revenues received from other government departments:			
Products			
Data extracts	930,769	930,769	1,574,027
Publications	7,579	7,579	60,839
Products	15,120,094	15,120,094	14,684,356
Realty	39,780	39,780	30,364
Services			
Research and analysis	2,655,410	2,655,410	2,974,112
Telecommunications	136,499	136,499	55,492
Consulting services	1,407,851	2,689,209	2,590,146
Training	698,827	698,827	575,024
Environmental assessment	889,391	889,391	844,107
Sundries	478,600	478,600	372,100
External revenues:			
Products			
Data extracts	7,261,288	7,261,288	5,242,533
Publications	401,042	401,042	508,688
Products	32,813,223	20,885,378	25,133,283
Sponsorship and advertising	16,087	16,087	24,274
Realty	181,554	181,554	342,690
Services			
Research and analysis	302,029	302,029	527,275
Hydrometric	3,982,793	3,982,793	4,475,010
Telecommunications	1,157,977	1,157,977	1,772,425
Consulting services	475,467	475,467	750,223
Training	190,636	190,636	158,023
Environmental assessment	185,462	185,462	215,914
Sundries	11,642	11,642	7,009
	69,344,000	58,697,513	62,917,914

Details of Respendable Amounts—*Concluded*

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Management, administration and policy			
Revenues received from other government departments:			
Products	...	127,606	18,940
Realty	...	560,000	672,606
Services			
Research and analysis	30,000	30,619	130,391
Consulting services	...	13,350	12,950
External revenues:			
Products			
Data extracts	...	...	8,200
Publications	...	...	2,604
Products	...	4,401	1,840
Realty	737,000	42,447	37,934
Services			
Research and analysis	...	963	1,115
Telecommunications	...	33,000	45,000
Consulting services	...	49,893	10,000
	767,000	862,279	941,580
Total Department—Budgetary	**91,108,000**	**75,411,835**	**80,193,428**
Canadian Environmental Assessment Agency			
Revenues received from other government departments:			
Training, information and publications	30,000	220,546	111,229
External revenues:			
Training, information and publications	30,000	131,685	86,381
Environmental assessment services	3,441,000	...	...
Total Program—Budgetary	**3,501,000**	**352,231**	**197,610**
Total Ministry—Budgetary	**94,609,000**	**75,764,066**	**80,391,038**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	101,251	72,936
Reimbursement of operating and maintenance expenditures	396,695	835,096
Adjustments to prior year's payables	120,005	769,196
	617,951	1,677,228
Sales of goods and services—		
Lease and use of public property	*1,589,573*	*1,626,162*
Services of a regulatory nature—		
Taxidermist and aviculture licences	22,506	23,932
Bird hunting permits	3,014,581	3,300,931
Other miscellaneous fines	1,919,821	1,467,837
	4,956,908	*4,792,700*
Services of a non-regulatory nature—		
Hydrometric recoveries	205,705	436,529
Other water related recoveries	615,366	1,135,789
Other miscellaneous revenues	26,152,854	30,980,390
	26,973,925	*32,552,708*
Sales of goods and information products	*45,018,125*	*49,703,173*
Other fees and charges	*2,730,525*	*2,974,541*
	81,269,056	91,649,284
Proceeds from the disposal of surplus Crown assets	280,913	366,946
Miscellaneous non-tax revenues	843,626	794,142
Total Department	**83,011,546**	**94,487,600**[(1)]
Canadian Environmental Assessment Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,850	18,478
Adjustments to prior year's payables	11,099	21,810
	21,949	40,288
Sales of goods and services—		
Services of a non-regulatory nature	347,025	200,131
Sales of goods and information products	1,795	2,723
	348,820	202,854

Revenues—*Concluded*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	...	343
Miscellaneous non-tax revenues	60	93
Total Program	**370,829**	**243,578**[1]
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	639,900	1,717,516
Sales of goods and services	81,617,876	91,852,138
Proceeds from the disposal of surplus Crown assets	280,913	367,289
Miscellaneous non-tax revenues	843,686	794,235
Total Ministry	**83,382,375**	**94,731,178**[1]

[1] Amends reporting in previous year's Public Accounts.

SECTION 7

2002-2003

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

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Department

Economic, Social and Financial Policies Program

Objectives

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Descriptions

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government debt, cash and reserve management, legislation governing federally regulated financial institutions, and financial, investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;
- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objectives

The statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Descriptions

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the Department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

Objectives

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Descriptions

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objectives

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Descriptions

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the Auditor General Act. The Auditor General provides audit opinions on the Financial Statements of the Government of Canada and on certain Crown corporations and other entities, and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objectives

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objectives

In an economically and legally sound manner, to conduct investigations and inquiries; and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

Business Line Descriptions

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (*CITT Act*) of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act;*
- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;
- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for impo*rter* rulings under *SIMA*.

Financial Consumer Agency of Canada

Objectives

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as "consumer provisions " that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;
- foster an understanding of financial services and issues relating to financial services.

Business Line Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of laundering of proceeds of crime

- Establish a state of the art information technology facility to receive and analyse transaction reports;
- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

Office of the Superintendent of Financial Institutions

Objectives

Office of the Superintendent of Financial Institutions (OSFI) is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

Business Line Descriptions

Supervision of financial institutions and pension plans

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standards Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Economic, Social and Financial Policies Program				
...	82,617,000	...	...	82,617,000	1	Operating expenditures				
...	...	4,617,150	...	4,617,150	1a	Operating expenditures				
...	...	...	180,000	180,000		Transfer from: TB Vote 10 (1)				
...	...	...	2,589,000	2,589,000		TB Vote 15 (1)				
...	82,617,000	4,617,150	2,769,000	90,003,150		Total—Vote 1	83,794,020	6,209,130	...	83,158,676
...	675,000,000	...	...	675,000,000	5	Grants and contributions				
...	...	75,000,000	...	75,000,000	5b	Grants				
...	675,000,000	75,000,000	...	750,000,000		Total—Vote 5	569,701,206	180,298,794	...	242,065,362
...	65,218	...	2,100	67,318	(S)	Minister of Finance—Salary and motor car allowance	67,318	...	...	67,988
...	200,810,000	230,134,000	...	430,944,000	(S)	Payments (encashment of notes) to International Development Association (*Bretton Woods and Related Agreements Act* and previous years' Appropriation Acts)	430,944,000	...	...	262,022,000
...	...	12,500,000	(12,500,000)	...	(S)	Payments to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(2). Limit is 225,000,000 SDR				
96,606,046	...	...	...	96,606,046		Unused authority of 48,602,414 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	1,368,748	1,368,748		Exchange valuation adjustment to the unused authority at year end				
96,606,046	...	12,500,000	(11,131,252)	97,974,794		Total	11,665,866	...	86,308,928	14,840,142
...	10,294,000	...	4,151,617	14,445,617	(S)	Contributions to employee benefit plans	14,445,617	...	...	9,598,000
...	48,000,000	15,000,000	(3,291,021)	59,708,979	(S)	Purchase of domestic coinage	59,708,979	...	...	61,704,169
...	...	...	52,543	52,543	(S)	Payments pursuant to the *Halifax Relief Commission Pension Continuation Act*	52,543	...	...	22,842
68,571,831	...	...	...	68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the *Financial Institutions Depositors Compensation Act*	...	...	68,571,831	...
4,051	...	...	11,454	15,505	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,051	11,454	17,108
...	...	...	7,051,356	7,051,356	(S)	Payment of liabilities previously transferred to revenues	7,051,356	...	...	2,160,116

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	636,096	636,096	(S)	Refunds of amounts credited to revenues in previous years	636,096	...	...	16,765,754
...	...	...	204,276,889	204,276,889	(S)	Net loss on exchange	204,276,889	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,267,889,590
165,181,928	1,016,786,218	337,251,150	204,528,782	1,723,748,078		Total budgetary	1,382,343,890	186,511,975	154,892,213	1,960,311,747
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the *Canadian Commercial Bank Financial Assistance Act*. Limit $75,000,000 (Gross)	...	...	2,000,000	...
...	...	...	4,050,000	4,050,000	(S)	(L) Advances pursuant to section 13(1) of the *Financial Consumer Agency of Canada Act* (Gross)	4,050,000	...	...	7,000,000
						International Development Association				
...	1	...	202,333,999	202,334,000	L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $202,334,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)				
...	...	1	27,798,999	27,799,000	L10a	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $230,134,000 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)				
...	1	1	230,132,998	230,133,000		Total—Vote L10	230,133,000	...	...	202,333,333
						European Bank for Reconstruction and Development (EBRD)				
...	11,441,000	...	(3,723,371)	7,717,629	(S)	(L) Issuance of non-interest bearing, non-negotiable demand notes in the amount not exceeding US $7,287,199 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $11,441,000 on September 24, 2001, pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act* to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)	7,717,629	...	...	7,565,084
...	21,209,000	...	(9,632,556)	11,576,444	(S)	(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the *European Bank for Reconstruction and Development Agreement Act*—Capital subscriptions (Gross)	11,576,444	...	...	11,347,625

						International Monetary Fund—Poverty Reduction and Growth Facility				
...	215,000,000	...	(215,000,000)	...	(S)	(L) Issuance of loans to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit is 700,000,000 SDR (Gross)				
292,887,630	...	...	...	292,887,630		Unused authority of 147,351,500 SDR at beginning of year (converted to Cdn $ at that time)				
...	...	...	5,905,255	5,905,255		Exchange valuation adjustment to the unused authority at year end				
292,887,630	215,000,000	...	(209,094,745)	298,792,885		Total	131,251,096	...	167,541,789	68,001,889
						Petro-Canada Limited				
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit $1,000,000,000 (Gross)	...	...	27,228,147	...
1,573,645,679	...	...	...	1,573,645,679	(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit $4,900,000,000 (Gross)	...	...	1,573,645,679	...
1,895,761,456	247,650,001	1	11,732,326	2,155,143,784		Total non-budgetary	384,728,169	...	1,770,415,615	296,247,931
						Total Program—				
165,181,928	**1,016,786,218**	**337,251,150**	**204,528,782**	**1,723,748,078**		**Budgetary**	**1,382,343,890**	**186,511,975**	**154,892,213**	**1,960,311,747**
1,895,761,456	**247,650,001**	**1**	**11,732,326**	**2,155,143,784**		**Non-budgetary**	**384,728,169**	**...**	**1,770,415,615**	**296,247,931**
						Public Debt Program				
...	36,300,000,000	800,000,000	519,479,271	37,619,479,271	(S)	Interest and other costs (*Financial Administration Act*)	37,619,479,271	...	...	41,327,510,690
...	**36,300,000,000**	**800,000,000**	**519,479,271**	**37,619,479,271**		**Total Program—Budgetary**	**37,619,479,271**	**...**	**...**	**41,327,510,690**
						Federal-Provincial Transfers Program				
...	1,598,000,000	...	...	1,598,000,000	15	Transfer payments to the territorial governments	1,503,849,117	94,150,883	...	1,317,237,894
...	...	140,000,000	...	140,000,000	16b	Payment to the Government of Manitoba pursuant to an agreement between the Government of Manitoba and the Government of Canada relating to the settlement between Manitoba and Canada regarding Manitoba's equalization entitlements for the fiscal year commencing April 1, 2000, and all prior fiscal years	140,000,000	...	...	...
...	30,000,000	1,000,000	140,703	31,140,703	(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	31,140,703	...	...	30,755,443
...	10,545,000,000	(81,000,000)	96,152,000	10,560,152,000	(S)	Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)	10,560,152,000	...	...	11,108,018,000
...	18,600,000,000	...	...	18,600,000,000	(S)	Canada health and social transfer (Part V—*Federal-Provincial Fiscal Arrangements Act*)	18,600,000,000	...	...	17,300,000,000
...	(556,000,000)	(11,000,000)	49,183,167	(517,816,833)	(S)	Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)	(517,816,833)	...	...	(584,773,432)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	(2,522,000,000)	(38,000,000)	239,148,000	(2,320,852,000)	(S)	Alternative payments for standing programs (Part VI—*Federal-Provincial Fiscal Arrangements Act)*	(2,320,852,000)	...	...	(2,662,077,000)
...	**27,695,000,000**	**11,000,000**	**384,623,870**	**28,090,623,870**		**Total Program—Budgetary**	**27,996,472,987**	**94,150,883**	...	**26,509,160,905**
						Total Department—				
165,181,928	**65,011,786,218**	**1,148,251,150**	**1,108,631,923**	**67,433,851,219**		**Budgetary**	**66,998,296,148**	**280,662,858**	**154,892,213**	**69,796,983,342**
1,895,761,456	**247,650,001**	**1**	**11,732,326**	**2,155,143,784**		**Non-budgetary**	**384,728,169**	...	**1,770,415,615**	**296,247,931**
						Auditor General				
...	60,464,000	...	...	60,464,000	20	Program expenditures				
...	...	2,422,800	...	2,422,800	20a	Program expenditures				
...	...	687,500	...	687,500	20b	Program expenditures				
...	...	...	1,425,000	1,425,000		Transfer from TB Vote 15 [1]				
...	60,464,000	3,110,300	1,425,000	64,999,300		Total—Vote 20	62,951,703	2,047,597	...	55,465,189
...	8,103,000	...	645,270	8,748,270	(S)	Contributions to employee benefit plans	8,748,270	...	...	6,997,000
9,387	...	...	50,990	60,377	(S)	Spending of proceeds from the disposal of surplus Crown assets	35,377	...	25,000	...
9,387	**68,567,000**	**3,110,300**	**2,121,260**	**73,807,947**		**Total Program—Budgetary**	**71,735,350**	**2,047,597**	**25,000**	**62,462,189**
						Canada Deposit Insurance Corporation				
6,000,000,000	...	...	...	6,000,000,000	(S)	(L) Loans pursuant to the *Canada Deposit Insurance Corporation Act*, subsection 10.1. Limit $6,000,000,000 (Net)	...	...	6,000,000,000	...
6,000,000,000	...	...	...	**6,000,000,000**		**Total Program—Non-budgetary**	...	...	**6,000,000,000**	...
						Canadian International Trade Tribunal				
...	7,780,000	...	...	7,780,000	25	Program expenditures				
...	...	377,700	...	377,700	25a	Program expenditures				
...	...	418,000	...	418,000	25b	Program expenditures				
...	...	...	45,000	45,000		Transfer from: TB Vote 10 [1]				
...	...	...	455,000	455,000		TB Vote 15 [1]				
...	7,780,000	795,700	500,000	9,075,700		Total—Vote 25	8,779,243	296,457	...	8,067,245
...	1,267,000	...	80,356	1,347,356	(S)	Contributions to employee benefit plans	1,347,356	...	...	1,242,000
...	**9,047,000**	**795,700**	**580,356**	**10,423,056**		**Total Program—Budgetary**	**10,126,599**	**296,457**	...	**9,309,245**

						Financial Consumer Agency of Canada				
...	...	...	5,330,737	5,330,737	(S)	Payments under section 13 of the *Financial Consumer Agency of Canada Act*	5,330,737	...	...	3,909,616
...	...	...	5,330,737	5,330,737		**Total Program—Budgetary**	5,330,737	...	...	3,909,616
						Financial Transactions and Reports Analysis Centre of Canada				
...	38,500,000	...	...	38,500,000	30	Program expenditures				
...	...	444,081	...	444,081	30a	Program expenditures				
...	...	...	71,325	71,325		Transfer from: TB Vote 10 [1]				
...	...	...	768,000	768,000		TB Vote 15 [1]				
...	38,500,000	444,081	839,325	39,783,406		Total—Vote 30	38,471,159	1,312,247	...	34,440,393
...	2,530,000	...	(155,427)	2,374,573	(S)	Contributions to employee benefit plans	2,374,573	...	...	1,321,085
...	...	...	12,306	12,306	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	12,306	...
...	41,030,000	444,081	696,204	42,170,285		**Total Program—Budgetary**	40,845,732	1,312,247	12,306	35,761,478
						Office of the Superintendent of Financial Institutions				
...	1,678,000	...	...	1,678,000	35	Program expenditures				
...	...	...	44,000	44,000		Transfer from TB Vote 15 [1]				
...	1,678,000	...	44,000	1,722,000		Total—Vote 35	707,000	1,015,000	...	916,500
75,709,414	...	...	...	75,709,414	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the *Office of the Superintendent of Financial Institutions Act* Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	6,802,250	...	68,907,164	1,704,324
9,248	...	...	586	9,834	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	9,248	586	...
75,718,662	1,678,000	...	44,586	77,441,248		**Total Program—Budgetary**	7,509,250	1,024,248	68,907,750	2,620,824
						Total Ministry—				
240,909,977	65,132,108,218	1,152,601,231	1,117,405,066	67,643,024,492		**Budgetary**	67,133,843,816	285,343,407	223,837,269	69,911,046,694
7,895,761,456	247,650,001	1	11,732,326	8,155,143,784		**Non-budgetary**	384,728,169	...	7,770,415,615	296,247,931

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Economic, Social and Financial Policies Program												
Policies and advice	64,342,360	55,370,070	...	889,221	...	...	620,000	324,966	...	...	63,722,360	55,934,325
International financial organizations—												
Budgetary	...	...	...	...	1,278,918,794	1,012,311,072	...	...	...	...	1,278,918,794	1,012,311,072
Non-budgetary	...	...	...	...	...	...	...	...	548,219,958	380,678,169	548,219,958	380,678,169
Domestic coinage	59,708,979	59,708,979	...	...	...	...	...	...	...	...	59,708,979	59,708,979
Corporate administration	263,925,237	259,760,924	...	5,775,423	...	...	11,380,000	11,427,710	...	...	252,545,237	254,108,637
Special projects—												
Budgetary	68,571,831	...	...	...	...	...	...	...	...	...	68,571,831	...
Non-budgetary	...	...	...	...	...	...	...	...	1,606,923,826	4,050,000	1,606,923,826	4,050,000
Sub-total—												
Budgetary	456,548,407	374,839,973	...	6,664,644	1,278,918,794	1,012,311,072	12,000,000	11,752,676	...	...	1,723,467,201	1,382,063,013
Non-budgetary	...	...	...	...	...	...	...	...	2,155,143,784	384,728,169	2,155,143,784	384,728,169
Revenues netted against expenditures	(12,000,000)	(11,752,676)	...	...	...	...	(12,000,000)	(11,752,676)	...	...	...	...
Total Program—												
Budgetary	**444,548,407**	**363,087,297**	**...**	**6,664,644**	**1,278,918,794**	**1,012,311,072**	**...**	**...**	**...**	**...**	**1,723,467,201**	**1,382,063,013**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,155,143,784**	**384,728,169**	**2,155,143,784**	**384,728,169**
Public Debt Program												
Interest and other costs	37,505,827,754	37,505,827,754	...	...	...	...	...	...	...	...	37,505,827,754	37,505,827,754
Canada investment and savings	113,932,394	113,932,394	...	...	...	...	...	...	...	...	113,932,394	113,932,394
Total Program—Budgetary	**37,619,760,148**	**37,619,760,148**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**37,619,760,148**	**37,619,760,148**
Federal-Provincial Transfers Program												
Transfer payments	...	...	...	...	28,090,623,870	27,996,472,987	...	...	...	...	28,090,623,870	27,996,472,987
Total Program—Budgetary	**...**	**...**	**...**	**...**	**28,090,623,870**	**27,996,472,987**	**...**	**...**	**...**	**...**	**28,090,623,870**	**27,996,472,987**
Total Department—												
Budgetary	**38,064,308,555**	**37,982,847,445**	**...**	**6,664,644**	**29,369,542,664**	**29,008,784,059**	**...**	**...**	**...**	**...**	**67,433,851,219**	**66,998,296,148**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2,155,143,784**	**384,728,169**	**2,155,143,784**	**384,728,169**
Auditor General												
Legislative auditing	73,427,947	71,357,314	...	...	380,000	378,036	...	...	...	..	73,807,947	71,735,350
Total Program—Budgetary	**73,427,947**	**71,357,314**	**...**	**...**	**380,000**	**378,036**	**...**	**...**	**...**	**...**	**73,807,947**	**71,735,350**

Canada Deposit Insurance Corporation— Non-budgetary	...	...	...	...	...	...	...	...	**6,000,000,000**	...	**6,000,000,000**	...
Canadian International Trade Tribunal— Budgetary	**10,423,056**	**10,126,599**	...	...	...	...	...	...	...	...	**10,423,056**	**10,126,599**
Financial Consumer Agency of Canada— Budgetary	**5,215,130**	**5,215,130**	**115,607**	**115,607**	...	...	...	...	...	...	**5,330,737**	**5,330,737**
Financial Transactions and Reports Analysis Centre of Canada												
Detection and deterrence of laundering of proceeds of crime	42,170,285	40,845,732	...	...	...	...	...	...	...	...	42,170,285	40,845,732
Total Program—Budgetary	**42,170,285**	**40,845,732**	...	...	...	...	...	...	...	...	**42,170,285**	**40,845,732**
Office of the Superintendent of Financial Institutions												
Supervision of financial institutions and pension plans	137,381,248	65,953,198	795,000	2,238,461	...	...	62,457,000	59,825,948	...	...	75,719,248	8,365,711
Actuarial and other services to the Government of Canada	4,896,374	2,015,800	...	35,483	...	...	3,174,374	2,907,744	...	...	1,722,000	(856,461)
Sub-total	142,277,622	67,968,998	795,000	2,273,944	...	...	65,631,374	62,733,692	...	...	77,441,248	7,509,250
Revenues netted against expenditures	(65,631,374)	(62,733,692)	...	...	...	...	(65,631,374)	(62,733,692)	...	...	...	...
Total Program—Budgetary	**76,646,248**	**5,235,306**	**795,000**	**2,273,944**	...	...	...	...	...	...	**77,441,248**	**7,509,250**
Total Ministry—												
Budgetary	**38,272,191,221**	**38,115,627,526**	**910,607**	**9,054,195**	**29,369,922,664**	**29,009,162,095**	...	...	...	...	**67,643,024,492**	**67,133,843,816**
Non-budgetary	...	...	...	...	...	...	...	...	**8,155,143,784**	**384,728,169**	**8,155,143,784**	**384,728,169**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Economic, Social and Financial Policies Program				
					Grants				
					Policies and advice				
...	...	...	...	...	Items not required for the current year	...	...	...	1,250,000,000
					International financial organizations				
...	515,000,000	...	...	515,000,000	To meet commitments made by Canada under multilateral debt reduction agreements	406,030,120	108,969,880	...	101,277,136
...	...	75,000,000	...	75,000,000	Grant to the World Bank's Heavily Indebted Poor Countries (HIPC) Trust Fund	75,000,000	...	...	...
...	515,000,000	75,000,000	...	590,000,000		481,030,120	108,969,880	...	101,277,136
...	**515,000,000**	**75,000,000**	...	**590,000,000**	**Total—Grants**	**481,030,120**	**108,969,880**	...	**1,351,277,136**
					Contributions				
					International financial organizations				
...	**160,000,000**	...	...	**160,000,000**	To meet commitments made by Canada under multilateral debt service reduction agreements	**88,671,086**	**71,328,914**	...	**140,788,226**
					Other transfer payments				
					International financial organizations				
...	200,810,000	230,134,000	...	430,944,000	(S) Encashment of demand notes by the International Development Association in accordance with the *Bretton Woods and Related Agreements Act*	430,944,000	...	...	262,022,000
96,606,046	...	12,500,000	(11,131,252)	97,974,794	(S) Payments to International Monetary Fund's Poverty Reduction and Growth Facility	11,665,866	...	86,308,928	14,840,142
96,606,046	**200,810,000**	**242,634,000**	**(11,131,252)**	**528,918,794**	**Total—Other transfer payments**	**442,609,866**	...	**86,308,928**	**276,862,142**
					Program Summary by Business Line				
...	...	...	...	...	Policies and advice	...	...	...	1,250,000,000
96,606,046	875,810,000	317,634,000	(11,131,252)	1,278,918,794	International financial organizations	1,012,311,072	180,298,794	86,308,928	518,927,504
96,606,046	**875,810,000**	**317,634,000**	**(11,131,252)**	**1,278,918,794**	**Total Program**	**1,012,311,072**	**180,298,794**	**86,308,928**	**1,768,927,504**
					Federal-Provincial Transfers Program				
					Other transfer payments				
					Transfer payments				
...	1,598,000,000	...	...	1,598,000,000	Transfer payments to the territorial governments	1,503,849,117	94,150,883	...	1,317,237,894
...	...	140,000,000	...	140,000,000	Payment to the Government of Manitoba	140,000,000	...	...	...
...	30,000,000	1,000,000	140,703	31,140,703	(S) Statutory subsidies	31,140,703	...	...	30,755,443
...	10,545,000,000	(81,000,000)	96,152,000	10,560,152,000	(S) Fiscal equalization	10,560,152,000	...	...	11,108,018,000

...	18,600,000,000	...	...	18,600,000,000	(S) Canada health and social transfer	18,600,000,000	...	...	17,300,000,000
...	(556,000,000)	(11,000,000)	49,183,167	(517,816,833)	(S) Youth allowances recovery	(517,816,833)	...	...	(584,773,432)
...	(2,522,000,000)	(38,000,000)	239,148,000	(2,320,852,000)	(S) Alternative payments for standing programs	(2,320,852,000)	...	...	(2,662,077,000)
...	**27,695,000,000**	**11,000,000**	**384,623,870**	**28,090,623,870**	**Total Program**	**27,996,472,987**	**94,150,883**	...	**26,509,160,905**
96,606,046	**28,570,810,000**	**328,634,000**	**373,492,618**	**29,369,542,664**	**Total Department**	**29,008,784,059**	**274,449,677**	**86,308,928**	**28,278,088,409**
					Auditor General				
					Contributions				
					Legislative auditing				
...	380,000	...	...	380,000	Canadian Comprehensive Auditing Foundation	378,036	1,964	...	377,343
...	**380,000**	...	...	**380,000**	**Total Program**	**378,036**	**1,964**	...	**377,343**
96,606,046	**28,571,190,000**	**328,634,000**	**373,492,618**	**29,369,922,664**	**Total Ministry**	**29,009,162,095**	**274,451,641**	**86,308,928**	**28,278,465,752**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Economic, Social and Financial Policies Program			
Budgetary (respendable revenues)			
Policies and advice	620,000	324,966	964,584
Corporate administration	11,380,000	11,427,710	9,725,954
Total Department—Budgetary	**12,000,000**	**11,752,676**	**10,690,538**
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Supervision of financial institutions and pension plans			
Assessments on:			
Supervision of financial institutions	50,793,591	51,056,095	53,577,359
Supervision of pension plans	3,478,782	3,043,374	3,433,563
	54,272,373	54,099,469	57,010,922
Service charges	8,184,627	5,548,499	2,994,919
Services provided to Canada Deposit Insurance Corporation	...	35,201	118,876
Other revenue	...	142,779	495,896
	62,457,000	59,825,948	60,620,613
Actuarial and other services to the Government of Canada			
Services provided to Canada Pension Plan	1,034,622	992,649	1,309,328
Services provided to Canada Student Loan Program	526,948	434,076	479,575
Other revenue	1,612,804	1,481,019	1,015,597
	3,174,374	2,907,744	2,804,500
Total Program—Budgetary	**65,631,374**	**62,733,692**	**63,425,113**
Total Ministry—Budgetary	**77,631,374**	**74,486,368**	**74,115,651**

Revenues

	Current year	Previous year
	$	$
Department		
Economic, Social and Financial Policies Program		
Non-tax revenues—		
Return on investments—(1)		
Cash and accounts receivable—Cash—		
Chartered banks	12,742,821	16,098,300
Short term deposits	165,218,657	271,722,535
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—Transfer of profit	3,231,166,261	2,358,259,308
International Monetary Fund—Subscriptions—Transfer of profit	93,090,522	100,777,695
Loans, investments and advances—		
Bank of Canada—Transfer of profit	1,807,548,090	1,928,592,756
Canada Development Investment Corporation—Dividend	40,000,000	...
Petro-Canada Limited—Dividend	19,756,042	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	666,111	713,332
Jamaica	...	82,690
United Kingdom—United Kingdom Financial Agreement Act, 1946—		
Deferred interest	3,275,688	4,029,893
International Monetary Fund—Poverty Reduction and Growth Facility	30,930,434	38,029,456
Ottawa Civil Service Recreational Association	1,917	2,456
Financial Consumer Agency of Canada	158,303	61,449
Thailand Financial Assistance Loan	7,447,714	26,274,003
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	...	202,405
Natural Resources—		
Natural Resources Revolving Funds	...	284,764
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	188,000	...
Optional Services Revolving Fund	...	2,063,938
Solicitor General—Correctional Service—		
CORCAN Revolving Fund	3,175,155	1,990,591
	5,415,424,659	4,769,000,557
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	490,090	110,651
Adjustments to prior year's payables	...	135,603
	490,090	246,254

Revenues—*Continued*

	Current year	Previous year
	$	$
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	*153,172*	*12,596*
Other fees and charges—		
Fees—Access to information	9,707	9,164
Sundries	11,629,032	10,689,099
	11,638,739	*10,698,263*
	11,791,911	10,710,859
Proceeds from the disposal of surplus Crown assets	11,454	4,051
Miscellaneous non-tax revenues—		
Domestic coinage	162,709,677	150,835,825
Net gain on exchange	193,908,806	9,538,922
Sale of real property to Canada Lands Company Limited	8,185,466	7,788,586
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	...	1,954
Unclaimed cheques	41,392,349	30,348,010
Unclaimed balances received from Bank of Canada in respect of chartered banks	4,272,472	1,383,813
Mortgage interest premium	3,653,445	3,304,343
Sundries	237,343	13,447,325
	414,359,558	216,648,778
Total Program	**5,842,077,672**	**4,996,610,499**
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	2,588,061	3,452,772
Total Program	**2,588,061**	**3,452,772**
Total Department	**5,844,665,733**	**5,000,063,271** (2)
Auditor General		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	53,198	51,198
Adjustments to prior year's payables	358,691	37,893
	411,889	89,091

	Current year	Previous year
	$	$
Sales of goods and services—		
Other fees and charges—		
Auditing services rendered to organizations	...	732,126
Sundries	...	68,747
	...	800,873
Proceeds from the disposal of surplus Crown assets	50,990	9,387
Miscellaneous non-tax revenues	809,181	28
Total Program	**1,272,060**	**899,379**
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	8,470
Adjustments to prior year's payables	8,406	94,898
	8,406	103,368
Miscellaneous non-tax revenues	2,296	901
Total Program	**10,702**	**104,269**
Financial Consumer Agency of Canada		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature—		
User charges made under departmental enabling statutes	5,380,358	3,297,772
Other fees and charges	3,094	...
Total Program	**5,383,452**	**3,297,772**
Financial Transactions and Reports Analysis Centre of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,145	...
Proceeds from the disposal of surplus Crown assets	12,306	...
Total Program	**13,451**	...

Revenues—*Concluded*

	Current year	Previous year
	$	$
Office of the Superintendent of Financial Institutions		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	65,296,811	1,851,922
Services of a non-regulatory nature	2,641,302	...
Sales of goods and information products	9,212	...
Other fees and charges	2,863,599	...
	70,810,924	1,851,922
Proceeds from the disposal of surplus Crown assets	586	9,248
Total Program	**70,811,510**	**1,861,170**
Ministry Summary		
Non-tax revenues—		
Return on investments	5,415,424,659	4,769,000,557
Refunds of previous years' expenditures	911,530	438,713
Sales of goods and services	87,986,287	16,661,426
Proceeds from the disposal of surplus Crown assets	75,336	22,686
Miscellaneous non-tax revenues	417,759,096	220,102,479
Total Ministry	**5,922,156,908**	**5,006,225,861** (2)

(1) Interest unless otherwise indicated.

(2) Amends reporting in previous year's Public Accounts.

SECTION 8

2002-2003

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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Department

Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Descriptions

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services (MCTS) provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, MCTS supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the Safety of Life at Sea Convention.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine Search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combatted through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the Fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	999,504,000	...	...	999,504,000	1	Operating expenditures				
...	...	44,861,237	...	44,861,237	1a	Operating expenditures				
...	...	43,458,250	...	43,458,250	1b	Transfer of $12,110,000 from Fisheries and Oceans Vote 5, and $344,600 from Fisheries and Oceans Vote 10				
...	...	...	12,110,000	12,110,000		Transfer from: Vote 5				
...	...	...	344,600	344,600		Vote 10				
...	...	...	3,785,702	3,785,702		TB Vote 5 (1)				
...	...	...	616,800	616,800		TB Vote 10 (1)				
...	...	...	33,109,000	33,109,000		TB Vote 15 (1)				
...	999,504,000	88,319,487	49,966,102	1,137,789,589		Total—Vote 1	1,123,427,987	14,361,602	...	1,087,021,237
...	166,898,000	...	...	166,898,000	5	Capital expenditures				
...	...	3,480,254	...	3,480,254	5a	Capital expenditures				
...	...	...	(12,110,000)	(12,110,000)		Transfer to Vote 1				
...	166,898,000	3,480,254	(12,110,000)	158,268,254		Total—Vote 5	156,050,799	2,217,455	...	139,284,948
...	159,295,000	...	...	159,295,000	10	Grants and contributions				
...	...	28,183,218	...	28,183,218	10a	Grants and contributions				
...	...	1	...	1	10b	Grants and contributions				
...	...	...	(344,600)	(344,600)		Transfer to Vote 1				
...	159,295,000	28,183,219	(344,600)	187,133,619		Total—Vote 10	122,198,042	64,935,577	...	173,248,570
...	65,218	...	5,088	70,306	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	70,306	...	...	68,366
...	111,879,000	...	6,361,152	118,240,152	(S)	Contributions to employee benefit plans	118,240,152	...	...	107,241,351
...	...	...	3,761	3,761	(S)	Collection agency fees	3,761	...	...	5,910
...	...	...	24,835	24,835	(S)	Refunds of amounts credited to revenues in previous years	24,835	...	...	81,025
515,375	...	...	2,690,306	3,205,681	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,941,994	47,822	1,215,865	5,040,655
515,375	1,437,641,218	119,982,960	46,596,644	1,604,736,197		**Total Department—Budgetary**	1,521,957,876	81,562,456	1,215,865	1,511,992,062

						Freshwater Fish Marketing Corporation				
30,000,000	...	...	...	30,000,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to $30,000,000 (Net)	...	...	30,000,000	...
30,000,000	...	...	...	**30,000,000**		**Total Program—Non-budgetary**	...	...	**30,000,000**	...
						Total Ministry—				
515,375	1,437,641,218	119,982,960	46,596,644	1,604,736,197		**Budgetary**	1,521,957,876	81,562,456	1,215,865	1,511,992,062
30,000,000	...	...	...	30,000,000		**Non-budgetary**	...	...	30,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Marine navigation services	117,319,247	107,427,666	...	486,530	200,000	200,000	29,426,000	31,548,218	...	...	88,093,247	76,565,978
Marine communications and traffic services	70,090,902	64,662,943	9,000,000	9,627,918	...	...	75,000	298,064	...	...	79,015,902	73,992,797
Icebreaking operations	64,468,848	52,800,835	...	...	...	...	13,824,000	4,533,817	...	...	50,644,848	48,267,018
Rescue, safety and environmental response	126,692,750	112,712,432	...	...	4,731,983	4,731,983	120,000	462,082	...	...	131,304,733	116,982,333
Fisheries and oceans science	165,581,422	178,465,823	500,000	704,929	2,493,825	2,493,825	...	...	...	...	168,575,247	181,664,577
Habitat management and environmental science	93,455,314	96,558,793	500,000	18,377	6,047,080	6,047,080	...	...	...	...	100,002,394	102,624,250
Hydrography	36,489,169	37,261,960	...	310,735	101,627	101,627	...	...	...	...	36,590,796	37,674,322
Fisheries management	219,076,191	211,391,497	3,614,000	1,639,980	170,952,009	106,436,432	...	...	...	...	393,642,200	319,467,909
Harbours	60,687,741	61,412,066	29,000,000	31,242,672	1,902,627	1,482,627	...	...	...	...	91,590,368	94,137,365
Fleet management	92,424,216	105,932,394	53,484,000	39,538,849	10,000	10,000	...	162,311	...	...	145,918,216	145,318,932
Policy and internal services	260,193,524	256,586,175	62,170,254	72,480,809	694,468	694,468	3,700,000	4,499,057	...	...	319,358,246	325,262,395
Sub-total	1,306,479,324	1,285,212,584	158,268,254	156,050,799	187,133,619	122,198,042	47,145,000	41,503,549	...	...	1,604,736,197	1,521,957,876
Revenues netted against expenditures	(47,145,000)	(41,503,549)	...	...	...	...	(47,145,000)	(41,503,549)	...	...	...	...
Total Department—Budgetary	**1,259,334,324**	**1,243,709,035**	**158,268,254**	**156,050,799**	**187,133,619**	**122,198,042**	...	...	...	...	**1,604,736,197**	**1,521,957,876**
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...
Total Ministry—												
Budgetary	**1,259,334,324**	**1,243,709,035**	**158,268,254**	**156,050,799**	**187,133,619**	**122,198,042**	...	...	...	...	**1,604,736,197**	**1,521,957,876**
Non-budgetary	...	...	...	...	...	...	...	...	**30,000,000**	...	**30,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Fisheries and oceans science				
...	15,500	1	599,679	615,180	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	615,180	...	...	396,400
					Habitat management and environmental science				
...	...	2,190,000	(2,190,000)	...	Class grant program for the disposal of small craft harbours	...	...	...	...
					Hydrography				
...	46,000	...	19,627	65,627	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	65,627	...	...	65,003
					Fisheries management				
...	...	...	12,500	12,500	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	12,500	...	...	10,000
					Harbours				
...	...	...	915,500	915,500	Class grant program for the disposal of small craft harbours	495,500	420,000	...	3,919,500
					Fleet management				
...	...	...	10,000	10,000	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	10,000	...	...	...
					Policy and internal services				
...	152,500	...	(152,500)	...	Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	...	...	...	...
...	**214,000**	**2,190,001**	**(785,194)**	**1,618,807**	**Total—Grants**	**1,198,807**	**420,000**	**...**	**4,390,903**
					Contributions				
					Marine navigation services				
...	...	...	200,000	200,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	200,000	...	...	360,000

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Rescue, safety and environmental response				
...	...	...	40,000	40,000	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	40,000	...	...	...
...	4,500,000	...	(17)	4,499,983	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	4,499,983	...	...	4,498,753
...	192,000	...	...	192,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	192,000	...	...	192,000
...	4,692,000	...	39,983	4,731,983		4,731,983	...	...	4,690,753
					Fisheries and oceans science				
...	5,800	...	1,087,433	1,093,233	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,093,233	...	...	1,623,245
...	925,000	...	(139,588)	785,412	Contributions to the Youth Employment Initiatives	785,412	...	...	859,807
...	930,800	...	947,845	1,878,645		1,878,645	...	...	2,483,052
					Habitat management and environmental science				
...	5,200,000	...	(28,725)	5,171,275	Contributions to support the Pacific salmon resource rebuilding program	5,171,275	...	...	4,263,061
...	...	324,246	420,376	744,622	Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	744,622	...	...	836,240
...	...	...	131,183	131,183	Contributions under the Youth Employment Initiatives	131,183	...	...	73,550
...	5,200,000	324,246	522,834	6,047,080		6,047,080	...	...	5,172,851
					Hydrography				
...	...	...	36,000	36,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	36,000	...	...	171,000
					Fisheries management				
...	990,000	...	(282,935)	707,065	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	707,065	...	...	2,384,740
...	962,000	...	(418,238)	543,762	Contribution to the Pacific Salmon Foundation	429,818	113,944	...	428,462

...	1,805,000	...	(214,614)	1,590,386	Contributions to older groundfish fishermen who meet model terms and conditions for the Early retirement program of the Atlantic Groundfish Strategy	1,590,386	...	...	1,842,491
...	193,200	...	(193,200)	...	Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	...	...	...	...
...	35,535,900	...	(1,059,276)	34,476,624	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	34,476,624	...	...	35,939,090
...	108,093,000	25,668,972	(1,020,600)	132,741,372	Contributions under Fisheries access program	68,339,739	64,401,633	...	86,756,110
...	449,900	...	...	449,900	Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	449,900	...	...	403,325
...	...	...	430,400	430,400	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	430,400	...	...	350,000
...	...	...	...	...	Items not required for the current year	...	...	...	23,117,350
...	148,029,000	25,668,972	(2,758,463)	170,939,509		106,423,932	64,515,577	...	151,221,568
					Harbours				
...	...	...	987,127	987,127	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	987,127	...	...	1,392,936
					Policy and internal services				
...	229,200	...	465,268	694,468	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	694,468	...	...	1,550,967
...	...	...	...	...	Items not required for the current year	...	...	...	1,814,540
...	229,200	...	465,268	694,468		694,468	...	...	3,365,507
...	**159,081,000**	**25,993,218**	**440,594**	**185,514,812**	**Total—Contributions**	**120,999,235**	**64,515,577**	**...**	**168,857,667**
					Ministry Summary by Business Line				
...	...	...	200,000	200,000	Marine navigation services	200,000	...	...	360,000
...	4,692,000	...	39,983	4,731,983	Rescue, safety and environmental response	4,731,983	...	...	4,690,753
...	946,300	1	1,547,524	2,493,825	Fisheries and oceans science	2,493,825	...	...	2,879,452
...	5,200,000	2,514,246	(1,667,166)	6,047,080	Habitat management and environmental science	6,047,080	...	...	5,172,851
...	46,000	...	55,627	101,627	Hydrography	101,627	...	...	236,003
...	148,029,000	25,668,972	(2,745,963)	170,952,009	Fisheries management	106,436,432	64,515,577	...	151,231,568
...	...	...	1,902,627	1,902,627	Harbours	1,482,627	420,000	...	5,312,436
...	...	...	10,000	10,000	Fleet management	10,000	...	...	...
...	381,700	...	312,768	694,468	Policy and internal services	694,468	...	...	3,365,507
...	**159,295,000**	**28,183,219**	**(344,600)**	**187,133,619**	**Total Ministry**	**122,198,042**	**64,935,577**	**...**	**173,248,570**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine navigation services			
Marine service fees	29,211,000	31,308,973	29,441,940
Employee deductions for employee housing	192,000	...	7,452
Prescott shops operations	21,000	...	...
Revenues from rentals and concessions	...	6,948	8,225
Sundries	2,000	232,297	138,142
	29,426,000	31,548,218	29,595,759
Marine communications and traffic services			
Coast guard radio tolls	75,000	95,105	148,878
Employee deductions for employee housing	...	89,745	127,238
Revenues from rentals and concessions	...	13,854	11,652
Sundries	...	99,360	81,966
	75,000	298,064	369,734
Icebreaking operations			
Eastern Arctic sealift	...	801	600,375
Marine service fees	13,824,000	4,533,016	4,294,931
Sundries	...	...	1,252
	13,824,000	4,533,817	4,896,558
Rescue, safety and environmental response			
Small vessels regulations for capacity plates and construction decals	120,000	145,635	256,088
Sundries	...	316,447	210,910
	120,000	462,082	466,998
Fleet management	...	162,311	155,965
Policy and internal services			
Canadian Coast Guard College	3,700,000	4,499,057	3,428,773
Total Ministry—Budgetary	**47,145,000**	**41,503,549**	**38,913,787**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—		
Loans to haddock fishermen—Interest	106,820	106,882
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,629,928	1,776,362
Adjustments to prior year's payables	2,984,593	7,420,805
	4,614,521	9,197,167
Sales of goods and services—		
Rights and privileges—		
Fees	1,300	11,752
Licences	45,925,333	45,110,409
Oyster leases	1,067	156,433
Bait	19,210	28,843
Vessel and fishermen registrations	1,032,045	2,010,666
Small craft harbours—		
Wharfage, berthage and leases	1,660,756	1,725,569
Licences	22,383	32,140
Other wharf revenues	16,045	49,149
	48,678,139	*49,124,961*
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	302,188	255,629
Sundries	934,745	483,109
Respendable revenues —		
Net-voted revenues—Invoiced—		
Eastern Arctic sealift	...	(507)
Canadian Coast Guard College	4,700,819	3,502,742
Employee housing	98,563	139,809
Icebreaking services	4,057,839	4,692,010
Marine service fees	31,095,917	26,088,410
Rental of land, buildings, vehicles and machinery	78,671	80,187
Small vessels regulations	154,788	256,088
Telecommunications	211,133	289,751
Sundries	786,827	648,704
	42,421,490	*36,435,932*
Sales of goods and information products—		
Proceeds from sale of publications	2,527,859	2,357,289
Sundries	11,091	196,537
	2,538,950	*2,553,826*
	93,638,579	88,114,719
Proceeds from the disposal of surplus Crown assets	2,690,306	4,256,030

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Seizures and forfeitures	475,913	389,414
Fines	1,708,109	1,753,800
Sundries	1,231,816	571,436
	3,415,838	2,714,650
Total Ministry	**104,466,064**	**104,389,448**[1]

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[1] Amends reporting in previous year's Public Accounts.

SECTION 9

2002-2003

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Canada

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

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Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Descriptions

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other government departments

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objectives

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by cooperating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Descriptions

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance (ODA) to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Countries in transition

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights, democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperant/experts and in-country trainees.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Canada

Objectives

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objectives

The objects of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those objects the Centre:

- enlists the talents of natural and social scientists and technologists of Canada and other countries;
- assists the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourages generally the coordination of international development research; and
- fosters cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

International Joint Commission

Objectives

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Descriptions

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Descriptions

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement and chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the commissions, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Descriptions

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	1,016,570,000	...	...	1,016,570,000	1	Operating expenditures				
...	...	100,503,722	...	100,503,722	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $12,027,364 from Foreign Affairs and International Trade Vote 5				
...	...	...	12,027,364	12,027,364		Transfer from: Vote 5				
...	...	...	115,000	115,000		TB Vote 10 (1)				
...	...	...	22,126,000	22,126,000		TB Vote 15 (1)				
...	1,016,570,000	100,503,723	34,268,364	1,151,342,087		Total—Vote 1	1,108,517,680	42,824,407	...	1,067,596,534
...	114,061,000	...	...	114,061,000	5	Capital expenditures				
...	...	25,463,072	...	25,463,072	5a	Capital expenditures				
...	...	...	(12,027,364)	(12,027,364)		Transfer to: Vote 1				
...	...	...	(5,863,436)	(5,863,436)		Vote 10				
...	114,061,000	25,463,072	(17,890,800)	121,633,272		Total—Vote 5	121,552,968	80,304	...	176,522,923
...	426,404,100	...	...	426,404,100	10	Grants and contributions				
...	...	25,691,000	...	25,691,000	10a	Grants and contributions				
...	...	46,607,438	...	46,607,438	10b	Transfer of $5,863,436 from Foreign Affairs and International Trade Vote 5				
...	...	...	5,863,436	5,863,436		Transfer from Vote 5				
...	426,404,100	72,298,438	5,863,436	504,565,974		Total—Vote 10	457,081,960	47,484,014	...	497,357,445
...	65,218	...	1,728	66,946	(S)	Minister of Foreign Affairs—Salary and motor car allowance	66,946	...	...	66,215
...	65,218	...	1,728	66,946	(S)	Minister for International Trade—Salary and motor car allowance	66,946	...	...	66,215
...	250,000	...	(145,796)	104,204	(S)	Payments under the *Diplomatic Service (Special) Superannuation Act*	104,204	...	...	167,297
...	96,816,000	...	(43,941,077)	52,874,923	(S)	Contributions to employee benefit plans	52,874,923	...	...	93,690,000
10,932,761	(6,581,000)	...	6,581,000	10,932,761	(S)	Passport Office Revolving Fund	(3,331,325)	...	14,264,086	3,151,852
...	...	...	4,172,670	4,172,670	(S)	Refunds of amounts credited to revenues in previous years	4,172,670	...	...	3,236,399
...	...	...	36,418	36,418	(S)	Collection agency fees	36,418	...	...	36,234
795,200	...	...	2,504,471	3,299,671	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,504,477	...	795,194	1,929,049
...	...	...	9,649,466	9,649,466	(S)	Losses on foreign exchange	9,649,466	...	...	16,388,321
11,727,961	1,647,650,536	198,265,233	1,101,608	1,858,745,338		Total budgetary	1,753,297,333	90,388,725	15,059,280	1,860,208,484

					L11	Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, *Appropriation Act No. 1, 1971*. Limit $22,500,000 (Net)				
11,476,197	...	...	...	11,476,197			1,628,827	...	9,847,370	(728,865)
					L12	Working capital advance for advances to posts abroad in accordance with Vote 630, *Appropriation Act No. 2, 1954*, amended by Vote L12, *Appropriation Act No. 3, 1989-90*. Limit $50,000,000 (Net)				
15,534,844	...	...	...	15,534,844			(14,098,158)	...	29,633,002	4,062,276
27,011,041	...	...	...	27,011,041		Total non-budgetary	(12,469,331)	...	39,480,372	3,333,411
						Total Department—				
11,727,961	**1,647,650,536**	**198,265,233**	**1,101,608**	**1,858,745,338**		**Budgetary**	**1,753,297,333**	**90,388,725**	**15,059,280**	**1,860,208,484**
27,011,041	**...**	**...**	**...**	**27,011,041**		**Non-budgetary**	**(12,469,331)**	**...**	**39,480,372**	**3,333,411**
						Canadian Commercial Corporation				
...	10,832,000	...	...	10,832,000	15	Program expenditures				
...	...	5,000,000	...	5,000,000	15a	Program expenditures				
...	...	...	799,000	799,000		Transfer from TB Vote 15 (1)				
...	10,832,000	5,000,000	799,000	16,631,000		Total—Vote 15	16,631,000	...	...	15,831,000
...	10,832,000	5,000,000	799,000	16,631,000		Total budgetary	16,631,000	...	...	15,831,000
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the *Canadian Commercial Corporation Act*, section 11. Limit $10,000,000 (Net)	...	...	10,000,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,000,000
10,000,000	...	...	...	10,000,000		Total non-budgetary	...	...	10,000,000	8,000,000
						Total Program—				
...	**10,832,000**	**5,000,000**	**799,000**	**16,631,000**		**Budgetary**	**16,631,000**	**...**	**...**	**15,831,000**
10,000,000	**...**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**...**	**10,000,000**	**8,000,000**
						Canadian International Development Agency				
...	186,443,000	...	...	186,443,000	20	Operating expenditures				
...	...	17,050,000	...	17,050,000	20a	Operating expenditures				
...	...	2,616,285	...	2,616,285	20b	Operating expenditures				
...	...	...	200,000	200,000		Transfer from: TB Vote 10 (1)				
...	...	...	5,697,000	5,697,000		TB Vote 15 (1)				
...	186,443,000	19,666,285	5,897,000	212,006,285		Total—Vote 20	204,469,046	7,537,239	...	156,868,066
...	1,478,939,000	...	...	1,478,939,000	25	Grants and contributions				
...	...	47,043,501	...	47,043,501	25a	Grants and contributions				
...	...	230,854,400	...	230,854,400	25b	Grants and contributions				
...	1,478,939,000	277,897,901	...	1,756,836,901		Total—Vote 25	1,755,853,547	983,354	...	1,707,898,356
...	65,218	...	1,728	66,946	(S)	Minister for International Cooperation—Salary and motor car allowance	66,946	...	...	67,988
...	201,900,000	44,000,000	(3,152,727)	242,747,273	(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act* and previous years' Appropriation Acts)	242,747,273	...	...	199,834,199

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	18,358,000	...	2,420,876	20,778,876	(S)	Contributions to employee benefit plans	20,778,876	...	...	16,488,200
7,161	...	...	1,722	8,883	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,883	...	...	...
...	...	...	86,106,537	86,106,537	(S)	Loss for revaluation at year-end	86,106,537	...	...	876,136
...	...	...	824	824	(S)	Collection agency fees	824	...	...	4,899
7,161	1,885,705,218	341,564,186	91,275,960	2,318,552,525		Total budgetary	2,310,031,932	8,520,593	...	2,082,037,844
						International Financial Institutions Fund Accounts				
...	1	...	178,199,999	178,200,000	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $178,200,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	...	1	(79,212,001)	(79,212,000)	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed ($178,200,000 - $79,212,000) $98,988,000 in accordance wih the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	...	1	88,499,999	88,500,000	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed $187,488,000 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)				
...	1	2	187,487,997	187,488,000		Total—Vote L30	187,412,252	75,748	...	226,111,752
						International Financial Institutions Investment Accounts				
...	4,440,000	...	(4,440,000)	...	L35	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001, in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				

...	...	1	(1)	...	L35a	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed CDN $985,022 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in International Financial Institutions (Gross)				
...	4,440,000	1	(4,440,001)	...		Total—Vote L35	...	...	...	...
...	6,352,000	50,000	(6,402,000)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
						Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
78,118,758	...	...	...	78,118,758		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(6,193,834)	(6,193,834)		Exchange valuation adjustment to the unused authority at year end				
78,118,758	...	...	(6,193,834)	71,924,924		Total[2]	...	...	71,924,924	...
						African Development Bank				
...	...	...	4,440,000	4,440,000	L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US $2,827,383 in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of capital subscriptions in the African Development Bank (Gross)				
...	...	...	4,479,988	4,479,988	L35a	Payment not to exceed US $2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at $4,440,000 on September 21, 2001 (Gross)				
...	...	...	8,919,988	8,919,988		Total—Vote L35	4,479,988	4,440,000	...	4,486,208
					(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
1,267,622,632	...	...	...	1,267,622,632		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(22,414,948)	(22,414,948)		Exchange valuation adjustment to the unused authority at year end				
1,267,622,632	...	...	(22,414,948)	1,245,207,684		Total[2]	...	...	1,245,207,684	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Asian Development Bank				
					(S)	(L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):				
3,041,220,451	...	...	...	3,041,220,451		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(193,797,812)	(193,797,812)		Exchange valuation adjustment to the unused authority at year end				
3,041,220,451	...	...	(193,797,812)	2,847,422,639		Total (2)	...	...	2,847,422,639	...
						Inter-American Development Bank				
					(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):				
6,163,509,878	...	...	...	6,163,509,878		Unused authority at beginning of year (converted to Cdn $ at that time)				
...	...	...	(488,688,777)	(488,688,777)		Exchange valuation adjustment to the unused authority at year end				
6,163,509,878	...	...	(488,688,777)	5,674,821,101		Total (2)	...	...	5,674,821,101	...
10,550,471,719	10,792,001	50,003	(525,529,387)	10,035,784,336		Total non-budgetary	191,892,240	4,515,748	9,839,376,348	230,597,960
						Total Program—				
7,161	**1,885,705,218**	**341,564,186**	**91,275,960**	**2,318,552,525**		**Budgetary**	**2,310,031,932**	**8,520,593**	**...**	**2,082,037,844**
10,550,471,719	**10,792,001**	**50,003**	**(525,529,387)**	**10,035,784,336**		**Non-budgetary**	**191,892,240**	**4,515,748**	**9,839,376,348**	**230,597,960**
						Export Development Canada				
...	...	1	...	1	38a	To increase, pursuant to subsection 10(3.1) of the *Export Development Act*, the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from $17,500,000,000 to $20,000,000,000	...	1	...	...
...	102,000,000	(5,000,000)	(97,000,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the *Export Development Act* (see below) (3)				
...	...	...	(6,948,410)	(6,948,410)		Transfer from non-budgetary authority (3)				
...	102,000,000	(5,000,000)	(103,948,410)	(6,948,410)		Total budgetary authority related to section 24 (3)	(6,948,410)	...	...	(2,605,649)
...	...	...	9,824,248	9,824,248	(S)	Administration expenses	9,824,248	...	...	7,942,735

...	...	...	117,066,781	117,066,781	(S)	Losses on foreign exchange	117,066,781	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,000,000
...	102,000,000	(4,999,999)	22,942,619	119,942,620		Total budgetary	119,942,619	1	...	7,337,086
516,800,000	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the *Export Development Act*, section 11. Limit $1,500,000,000 (Gross)	...	...	516,800,000	...
10,723,066,785	...	...	1,816,030,275	12,539,097,060		(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)	...	...	12,539,097,060	...
6,444,785,264	127,000,000	1,182,000,000	(4,235,447,272)	3,518,337,992	(S)	Total authorized limit of $13,000,000,000 pursuant to section 24 of the *Export Development Act* related to loans made and committed in accordance with section 23 [3]				
...	...	...	6,948,410	6,948,410		Less: budgetary portion of the authority (see above) [3]				
6,444,785,264	127,000,000	1,182,000,000	(4,228,498,862)	3,525,286,402		Total non-budgetary authority related to section 24 (Net) [3]	71,464,510	...	3,453,821,892	122,367,205
17,684,652,049	127,000,000	1,182,000,000	(2,412,468,587)	16,581,183,462		Total non-budgetary	71,464,510	...	16,509,718,952	122,367,205
						Total Program—				
...	**102,000,000**	**(4,999,999)**	**22,942,619**	**119,942,620**		**Budgetary**	**119,942,619**	**1**	**...**	**7,337,086**
17,684,652,049	**127,000,000**	**1,182,000,000**	**(2,412,468,587)**	**16,581,183,462**		**Non-budgetary**	**71,464,510**	**...**	**16,509,718,952**	**122,367,205**
						International Development Research Centre				
...	101,941,000	...	...	101,941,000	40	Payments to the International Development Research Centre				
...	...	...	287,000	287,000		Transfer from TB Vote 15 [1]				
...	101,941,000	...	287,000	102,228,000		Total—Vote 40	102,228,000	...	...	98,889,000
...	**101,941,000**	**...**	**287,000**	**102,228,000**		**Total Program—Budgetary**	**102,228,000**	**...**	**...**	**98,889,000**
						International Joint Commission				
...	4,760,000	...	...	4,760,000	45	Program expenditures				
...	...	4,279,931	...	4,279,931	45a	Program expenditures				
...	...	...	145,000	145,000		Transfer from TB Vote 15 [1]				
...	4,760,000	4,279,931	145,000	9,184,931		Total—Vote 45	8,971,865	213,066	...	7,497,642
...	489,000	...	(9,641)	479,359	(S)	Contributions to employee benefit plans	479,359	...	...	439,000
...	**5,249,000**	**4,279,931**	**135,359**	**9,664,290**		**Total Program—Budgetary**	**9,451,224**	**213,066**	**...**	**7,936,642**
						NAFTA Secretariat, Canadian Section				
...	2,152,000	...	...	2,152,000	50	Program expenditures				
...	...	725,750	...	725,750	50a	Program expenditures				
...	...	...	25,000	25,000		Transfer from: TB Vote 10 [1]				
...	...	...	16,000	16,000		TB Vote 15 [1]				
...	2,152,000	725,750	41,000	2,918,750		Total—Vote 50	1,866,070	1,052,680	...	1,740,556

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	152,000	...	(5,011)	146,989	(S)	Contributions to employee benefit plans	146,989	...	...	141,000
...	...	...	71,686	71,686	(S)	Refunds of amounts credited to revenues in previous years	71,686	...	...	...
...	**2,304,000**	**725,750**	**107,675**	**3,137,425**		**Total Program—Budgetary**	**2,084,745**	**1,052,680**	**...**	**1,881,556**
						Northern Pipeline Agency				
...	242,000	...	...	242,000	55	Program expenditures				
...	...	413,000	...	413,000	55a	Program expenditures				
...	242,000	413,000	...	655,000		Total—Vote 55	288,007	366,993	...	234,067
...	23,000	...	1,045	24,045	(S)	Contributions to employee benefit plans	24,045	...	...	22,000
...	**265,000**	**413,000**	**1,045**	**679,045**		**Total Program—Budgetary**	**312,052**	**366,993**	**...**	**256,067**
						Total Ministry—				
11,735,122	**3,755,946,754**	**545,248,101**	**116,650,266**	**4,429,580,243**		**Budgetary**	**4,313,978,905**	**100,542,058**	**15,059,280**	**4,074,377,679**
28,272,134,809	**137,792,001**	**1,182,050,003**	**(2,937,997,974)**	**26,653,978,839**		**Non-budgetary**	**250,887,419**	**4,515,748**	**26,398,575,672**	**364,298,576**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(3) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of $13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
International business development	243,814,512	238,453,281	5,102,700	5,092,553	13,672,388	13,667,092	3,050,000	853,312	...	...	259,539,600	256,359,614
Trade and economic policy	113,534,741	112,733,487	1,772,260	1,771,260	79,044,499	78,967,764	...	...	...	...	194,351,500	193,472,511
International security and cooperation	257,158,173	253,482,548	5,643,240	5,594,895	386,517,587	339,148,429	1,200,000	1,263,235	...	...	648,119,000	596,962,637
Assistance to Canadians abroad (consular services)	59,970,800	59,474,978	1,685,900	1,677,086	80,000	80,000	2,230,000	2,371,568	...	...	59,506,700	58,860,496
Public diplomacy	81,373,100	77,541,713	2,054,500	2,054,487	25,231,500	25,198,675	1,103,000	553,700	...	...	107,556,100	104,241,175
Corporate services—												
Budgetary	245,908,101	216,235,450	98,369,972	98,358,480	124,204	124,204	15,890,000	14,617,391	...	...	328,512,277	300,100,743
Non-budgetary	...	...	...	...	...	...	...	...	27,011,041	(12,469,331)	27,011,041	(12,469,331)
Services to other government departments	243,222,700	239,627,275	7,004,700	7,004,207	...	...	...	...	...	...	250,227,400	246,631,482
Passport services	125,036,514	118,400,754	14,952,113	14,952,113	...	...	129,055,866	136,684,192	...	...	10,932,761	(3,331,325)
Sub-total—												
Budgetary	1,370,018,641	1,315,949,486	136,585,385	136,505,081	504,670,178	457,186,164	152,528,866	156,343,398	...	...	1,858,745,338	1,753,297,333
Non-budgetary	...	...	...	...	...	...	...	...	27,011,041	(12,469,331)	27,011,041	(12,469,331)
Revenues netted against expenditures	(152,528,866)	(156,343,398)	...	...	...	...	(152,528,866)	(156,343,398)	...	...	...	...
Total Department—												
Budgetary	**1,217,489,775**	**1,159,606,088**	**136,585,385**	**136,505,081**	**504,670,178**	**457,186,164**	...	...	...	...	**1,858,745,338**	**1,753,297,333**
Non-budgetary	...	...	...	...	...	...	...	...	**27,011,041**	**(12,469,331)**	**27,011,041**	**(12,469,331)**
Canadian Commercial Corporation—												
Budgetary	**16,631,000**	**16,631,000**	...	...	...	...	...	...	...	...	**16,631,000**	**16,631,000**
Non-budgetary	...	...	...	...	...	...	...	...	**10,000,000**	...	**10,000,000**	...
Canadian International Development Agency												
Geographic programs	63,598,580	61,488,117	...	...	763,436,041	762,543,645	...	...	...	...	827,034,621	824,031,762
Countries in transition	11,389,460	11,127,799	...	...	114,928,925	114,898,863	...	...	...	...	126,318,385	126,026,662
Multilateral programs—												
Budgetary	95,205,564	95,205,564	...	...	814,140,926	814,085,992	...	...	...	...	909,346,490	909,291,556
Non-budgetary	...	...	...	...	...	...	...	...	10,035,784,336	191,892,240	10,035,784,336	191,892,240
Canadian partnership	16,842,108	16,842,108	...	...	302,637,982	302,636,651	...	...	...	...	319,480,090	319,478,759
Policy	19,223,528	19,009,735	...	...	...	...	...	...	...	...	19,223,528	19,009,735

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Communications	9,857,791	9,856,915	...	...	4,440,300	4,435,669	...	...	...	...	14,298,091	14,292,584
Corporate services	102,851,320	97,900,874	...	...	...	...	...	...	...	...	102,851,320	97,900,874
Total Program—												
Budgetary	**318,968,351**	**311,431,112**	**...**	**...**	**1,999,584,174**	**1,998,600,820**	**...**	**...**	**...**	**...**	**2,318,552,525**	**2,310,031,932**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**10,035,784,336**	**191,892,240**	**10,035,784,336**	**191,892,240**
Export Development Canada—												
Budgetary	**119,942,620**	**119,942,619**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**119,942,620**	**119,942,619**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**16,581,183,462**	**71,464,510**	**16,581,183,462**	**71,464,510**
International Development Research Centre—												
Budgetary	**102,228,000**	**102,228,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**102,228,000**	**102,228,000**
International Joint Commission												
Operation and administration of the Canadian Section Office	7,519,627	7,307,732	...	...	...	...	...	...	...	...	7,519,627	7,307,732
Operation and administration of the Great Lakes Regional Office	2,144,663	2,143,492	...	...	...	...	...	...	...	...	2,144,663	2,143,492
Total Program—Budgetary	**9,664,290**	**9,451,224**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**9,664,290**	**9,451,224**
NAFTA Secretariat, Canadian Section—												
Budgetary	**3,137,425**	**2,084,745**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,137,425**	**2,084,745**
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline	679,045	312,052	...	...	...	...	...	...	...	...	679,045	312,052
Total Program—Budgetary	**679,045**	**312,052**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**679,045**	**312,052**
Total Ministry—												
Budgetary	**1,788,740,506**	**1,721,686,840**	**136,585,385**	**136,505,081**	**2,504,254,352**	**2,455,786,984**	**...**	**...**	**...**	**...**	**4,429,580,243**	**4,313,978,905**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**26,653,978,839**	**250,887,419**	**26,653,978,839**	**250,887,419**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					International business development				
...	2,000,000	...	(1,570,000)	430,000	Grants under the Program for export market development	429,000	1,000	...	206,000
					Trade and economic policy				
...	...	28,000,000	2,000,000	30,000,000	Grant to the Centre for International Governance Innovation	30,000,000	...	...	...
...	...	10,986,564	3,863,436	14,850,000	Support to the Canadian Lumber Trade Alliance	14,850,000	...	...	...
...	...	500,000	...	500,000	Grants in support of trade-related technical assistance	500,000	...	...	...
...	...	...	14,000,000	14,000,000	Support the Forest Products Association of Canada	14,000,000	...	...	...
...	...	75,000	...	75,000	Support to the Canadian Lumber Remanufacturers Alliance	...	75,000	...	...
...	...	75,000	...	75,000	Support to the Independent Lumber Remanufacturers Association	75,000	...	...	...
...	...	39,636,564	19,863,436	59,500,000		59,425,000	75,000	...	...
					International security and cooperation				
...	60,000	...	...	60,000	United Nations Voluntary Fund for Victims of Torture	60,000	...	...	60,000
...	6,443,000	3,674,674	...	10,117,674	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	10,090,701	26,973	...	6,443,000
...	100,000	...	(96,000)	4,000	Chemical Weapons Convention Action Fund	...	4,000	...	125,000
...	4,873,100	...	4	4,873,104	Grant to the International Centre for Human Rights and Democratic Development	4,873,104	...	...	4,887,166
...	...	14,000,000	(14,000,000)	...	Support the the Forest Products Association of Canada	...	...	...	...
...	...	1,000,000	...	1,000,000	Grant to the Canadian Conference of Catholic Bishops for hosting international youth during Days in Dioceses	1,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	5,000,000
...	11,476,100	18,674,674	(14,095,996)	16,054,778		16,023,805	30,973	...	16,515,166
					Public diplomacy				
...	13,500,000	...	...	13,500,000	Grants in aid of academic relations	13,496,239	3,761	...	13,456,288
...	7,839,000	2,407,500	(19,000)	10,227,500	Grants in aid of cultural relations	10,198,436	29,064	...	8,249,436
...	4,000	...	...	4,000	International Baccalaureat Office	4,000	...	...	4,000
...	21,343,000	2,407,500	(19,000)	23,731,500		23,698,675	32,825	...	21,709,724

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Corporate services				
...	15,000	5,000	...	20,000	Foreign Service Community Association	20,000	...	...	15,000
...	250,000	...	(145,796)	104,204	(S) Payments under the *Diplomatic Service (Special) Superannuation Act*	104,204	...	...	167,297
...	265,000	5,000	(145,796)	124,204		124,204	...	...	182,297
...	**35,084,100**	**60,723,738**	**4,032,644**	**99,840,482**	**Total—Grants**	**99,700,684**	**139,798**	**...**	**38,613,187**
					Contributions				
					International business development				
...	390,000	...	(100,000)	290,000	Going global science and technology program	290,000	...	...	105,042
...	9,520,000	...	(300,612)	9,219,388	Contributions under the Program for export market development	9,215,092	4,296	...	7,151,554
...	4,623,000	...	(890,000)	3,733,000	Contributions under the Program for export market development—Investment	3,733,000	...	...	3,189,446
...	14,533,000	...	(1,290,612)	13,242,388		13,238,092	4,296	...	10,446,042
					Trade and economic policy				
...	127,000	...	8,865	135,865	International commodity organizations (2,759,276 Belgian Francs) (137,000 French Francs)	135,864	1	...	93,377
...	350,000	...	33,604	383,604	World Customs Organization (9,891,250 Belgian Francs)	383,602	2	...	336,856
...	881,000	...	(20,134)	860,866	International Energy Agency (4,145,544 French Francs)	860,866	...	...	839,740
...	5,397,000	...	1,280,997	6,677,997	World Trade Organization (5,753,587 Swiss Francs)	6,677,997	...	...	5,340,210
...	8,833,000	...	915,240	9,748,240	Organization for Economic Cooperation and Development (41,557,417 French Francs)	9,748,240	...	...	7,445,619
...	121,000	...	7,560	128,560	Organization for Economic Cooperation and Development Centre for Education and Research (567,486 French Francs)	128,557	3	...	92,906
...	365,000	...	123,000	488,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (1,715,390 French Francs)	486,627	1,373	...	341,893
...	428,000	...	99,076	527,076	World Intellectual Property Organization (455,790 Swiss Francs)	527,076	...	...	442,618
...	545,000	...	(13,209)	531,791	Asia-Pacific Economic Cooperation Secretariat (US $348,900)	531,791	...	...	517,895
...	53,000	...	9,500	62,500	Wassenaar arrangement (513,400 Austrian Shillings)	62,144	356	...	52,192
...	...	...	...	...	Items not required for the current year	...	...	...	97,095,734
...	17,100,000	...	2,444,499	19,544,499		19,542,764	1,735	...	112,599,040
					International security and cooperation				
...	10,170,000	...	(5,000)	10,165,000	Agency for Cultural and Technical Cooperation in Francophone Countries (47,851,741 French Francs)	8,809,360	1,355,640	...	9,188,000
...	1,366,000	...	58,000	1,424,000	Commonwealth Foundation (610,129 Pounds Sterling)	1,407,277	16,723	...	1,263,754
...	5,077,000	...	242,000	5,319,000	Commonwealth Secretariat (2,267,229 Pounds Sterling)	5,318,788	212	...	4,727,361

...	1,575,000	...	134,600	1,709,600	Commonwealth youth program (703,538 Pounds Sterling)	1,693,552	16,048	...	1,569,950
...	600,000	2,500,000	506,000	3,606,000	Contributions for Canada's Clean Development Mechanism and Joint Implementation Office	3,605,425	575	...	220,000
...	13,942,000	...	...	13,942,000	Food and Agriculture Organization (US $8,932,050)	12,969,069	972,931	...	13,250,758
...	1,797,000	...	...	1,797,000	International Civil Aviation Organization (US $1,151,470)	1,757,767	39,233	...	1,786,000
...	8,533,000	...	1,040,000	9,573,000	International Labour Organization (US $5,466,734)	9,287,418	285,582	...	9,395,128
...	409,000	...	13,525	422,525	International Maritime Organization (182,875 Pounds Sterling)	416,279	6,246	...	384,499
					North Atlantic Treaty Organization—				
...	12,405,000	...	...	12,405,000	Civil administration (8,816,800 Euro)	12,282,042	122,958	...	9,420,344
...	1,879,000	...	...	1,879,000	Science programs (53,072,000 Belgian Francs)	1,875,936	3,064	...	1,254,205
...	792,000	...	(25,806)	766,194	Activities of the international French-speaking community	765,194	1,000	...	710,360
...	60,000	...	5,000	65,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (28,063,397 CFA)	64,500	500	...	50,300
...	30,000	...	...	30,000	United Nations Fund for Indigenous Populations	30,000	...	...	30,000
...	14,965,000	...	...	14,965,000	United Nations Educational, Scientific and Cultural Organization (US $9,587,651)	13,494,834	1,470,166	...	12,844,583
...	58,295,000	...	5,492,602	63,787,602	United Nations Organization (US $37,346,800)	62,541,896	1,245,706	...	53,754,027
...	16,685,000	...	...	16,685,000	World Health Organization (US $10,689,066)	16,047,455	637,545	...	16,206,716
...	121,528,000	...	(9,903,190)	111,624,810	United Nations peacekeeping operations (US $77,857,431)	77,125,230	34,499,580	...	98,522,784
...	5,550,000	1,950,000	63,932	7,563,932	Projects and development activities resulting from Francophone summits	7,563,932	...	...	9,712,715
...	2,898,000	...	...	2,898,000	Organization for the Prohibition of Chemical Weapons (2,060,000 Euro)	2,550,392	347,608	...	2,193,016
...	15,539,000	...	...	15,539,000	Organization for Security and Cooperation in Europe (11,043,720 Euro)	13,161,787	2,377,213	...	15,900,520
...	638,000	...	(233)	637,767	Non-proliferation, arms control and disarmament (US $408,474)	34,679	603,088	...	48,116
...	3,784,000	...	...	3,784,000	Comprehensive Nuclear-Test-Ban Treaty Organization (US $2,424,435)	2,820,200	963,800	...	2,697,822
...	600,000	...	(42,271)	557,729	Support of Canadian interests abroad	540,813	16,916	...	598,083
...	993,000	918,000	...	1,911,000	Support of foreign policy consultation, research and outreach	1,735,615	175,385	...	1,349,278
...	925,000	...	...	925,000	United Nations Voluntary Fund for the Environment	925,000	...	...	925,000
...	5,307,000	...	...	5,307,000	Inter-American Institute for Cooperation on Agriculture (US $3,400,073)	5,032,844	274,156	...	5,421,110
...	1,193,000	...	...	1,193,000	Roosevelt Campobello International Park Commission (US $764,500)	1,180,923	12,077	...	1,132,595
...	14,403,000	...	...	14,403,000	Organization of American States (US $9,227,100)	14,171,269	231,731	...	14,062,793
...	1,087,000	...	24,524	1,111,524	Peace Implementation Council (772,650 Euro)	1,111,524	...	...	2,167,900
...	24,000	...	1,943	25,943	Permanent Court of Arbitration (38,650 Netherlands Guilders)	25,943	...	...	21,818
...	13,000	...	1,794	14,794	International Fact Finding Commission (13,992 Swiss Francs)	14,794	...	...	12,864
...	1,981,000	...	(200,000)	1,781,000	Contributions for Asia-Pacific Initiatives	1,317,964	463,036	...	1,353,738
...	5,952,000	705,000	...	6,657,000	Youth international internship program	6,656,916	84	...	5,987,421
...	6,500,000	...	2,170,000	8,670,000	Peacebuilding and human security program	8,669,205	795	...	8,370,299
...	1,700,000	...	(783,000)	917,000	Northern dimension of Canada's foreign policy	916,422	578	...	872,849
...	1,788,000	700,000	125,112	2,613,112	International environmental agreements	2,613,112	...	...	2,323,337
...	1,500,000	...	...	1,500,000	United Nations international drug control program	1,500,000	...	...	1,500,000
...	600,000	...	...	600,000	Inter-American Drug Abuse Control Commission	600,000	...	...	600,000
...	4,654,000	367,000	(4,902)	5,016,098	Canadian Landmine Fund	5,015,552	546	...	5,588,570
...	20,000	...	...	20,000	Royal Commonwealth Society of Canada	20,000	...	...	20,000
...	10,600,000	...	(123,000)	10,477,000	International Atomic Energy Agency (US $6,791,209)	9,279,537	1,197,463	...	7,928,600

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	1,256,000	14,000	1,270,000	Permanent Secretariat of the United Nations Convention on Biological Diversity	1,270,000	...	...	628,000
...	...	950,000	50,000	1,000,000	Contribution in support of the Catholic World Youth Day 2002 Council	1,000,000	...	...	1,000,000
...	...	250,000	(67,224)	182,776	Canadian support for organization of the Francophonie Summit in Lebanon	182,776	...	...	3,874,987
...	...	195,000	5,000	200,000	Canadian Foundation for the Americas	200,000	...	...	200,000
...	...	433,700	320,000	753,700	Canadian Education Centres	753,700	...	...	1,209,000
...	...	1,350,000	1,417,703	2,767,703	International Criminal Court	2,767,703	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	1,219,333
...	358,357,000	11,574,700	531,109	370,462,809		323,124,624	47,338,185	...	333,498,533
					Assistance to Canadians abroad (consular services)				
...	80,000	...	...	80,000	International Social Service Canada	80,000	...	...	80,000
					Public diplomacy				
...	1,500,000	...	...	1,500,000	Forum of Federations	1,500,000	...	...	2,287,940
...	**391,570,000**	**11,574,700**	**1,684,996**	**404,829,696**	**Total—Contributions**	**357,485,480**	**47,344,216**	**...**	**458,911,555**
					Departmental Summary by Business Line				
...	16,533,000	...	(2,860,612)	13,672,388	International business development	13,667,092	5,296	...	10,652,042
...	17,100,000	39,636,564	22,307,935	79,044,499	Trade and economic policy	78,967,764	76,735	...	112,599,040
...	369,833,100	30,249,374	(13,564,887)	386,517,587	International security and cooperation	339,148,429	47,369,158	...	350,013,699
...	80,000	...	...	80,000	Assistance to Canadians abroad (consular services)	80,000	...	...	80,000
...	22,843,000	2,407,500	(19,000)	25,231,500	Public diplomacy	25,198,675	32,825	...	23,997,664
...	265,000	5,000	(145,796)	124,204	Corporate services	124,204	...	...	182,297
...	**426,654,100**	**72,298,438**	**5,717,640**	**504,670,178**	**Total Department**	**457,186,164**	**47,484,014**	**...**	**497,524,742**
					Canadian International Development Agency				
					Grants				
					Geographic programs				
...	51,000,000	124,042,000	(39,126,488)	135,915,512	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions	135,865,511	50,001	...	58,373,811
...	5,000,000	(5,000,000)	...	...	Programming against hunger, malnutrition and disease through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries	...	...	...	...

...	3,000,000	...	3,000,000	6,000,000	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	6,000,000	...	...	...
...	...	...	500,000	500,000	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities	500,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	20,000,000
...	59,000,000	119,042,000	(35,626,488)	142,415,512		142,365,511	50,001	...	78,373,811
					Countries in transition				
...	500,000	...	2,200,000	2,700,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions	2,700,000	...	...	250,000
...	2,000,000	...	5,645,245	7,645,245	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	7,645,243	2	...	...
...	2,500,000	...	7,845,245	10,345,245		10,345,243	2	...	250,000
					Multilateral programs				
...	132,761,000	108,200,000	(46,532,664)	194,428,336	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions	194,388,450	39,886	...	163,967,759
...	100,472,000	78,840,000	(51,067,323)	128,244,677	Programming against hunger, malnutrition and disease through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries	128,244,677	...	...	208,349,043
...	92,830,000	76,160,000	(30,554,110)	138,435,890	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	138,432,679	3,211	...	134,896,706
...	326,063,000	263,200,000	(128,154,097)	461,108,903		461,065,806	43,097	...	507,213,508
					Canadian partnership				
...	400,000	...	...	400,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions	400,000	...	...	400,000

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	76,743,000	(38,615,603)	...	38,127,397	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities	38,126,066	1,331	...	30,922,078
...	8,248,000	...	(256,850)	7,991,150	Development assistance as education and training for individuals	7,991,150	...	...	8,079,441
...	85,391,000	(38,615,603)	(256,850)	46,518,547		46,517,216	1,331	...	39,401,519
...	**472,954,000**	**343,626,397**	**(156,192,190)**	**660,388,207**	**Total—Grants**	**660,293,776**	**94,431**	**...**	**625,238,838**
					Contributions				
					Geographic programs				
...	631,061,000	39,654,400	(52,717,942)	617,997,458	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, other donor country, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific development projects, programs and activities	617,157,721	839,737	...	628,691,972
...	...	...	2,023,071	2,023,071	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	2,020,413	2,658	...	3,284,415
...	...	...	1,000,000	1,000,000	Programming against hunger, malnutrition and disease through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries	1,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	500,000
...	631,061,000	39,654,400	(49,694,871)	621,020,529		620,178,134	842,395	...	632,476,387

					Countries in transition				
...	109,386,000	(5,876,680)	...	103,509,320	Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	103,479,260	30,060	...	119,734,633
...	...	...	1,074,360	1,074,360	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	1,074,360	...	...	1,708,643
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	109,386,000	(5,876,680)	1,074,360	104,583,680		104,553,620	30,060	...	121,443,276
					Multilateral programs				
...	100,000	...	363,211	463,211	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions	463,194	17	...	240,801
...	100,000	...	63,564,124	63,664,124	Programming against hunger, malnutrition and disease through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries	63,664,123	1	...	20,395,507
...	1,300,000	(156,116)	...	1,143,884	Contribution to the Inter-American Development Bank	1,143,884	...	...	1,279,963
...	90,881,000	(49,292,173)	...	41,588,827	Programming against hunger, malnutrition and disease through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries	41,585,267	3,560	...	60,094,173
...	100,000	...	2,574,704	2,674,704	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals	2,666,445	8,259	...	3,469,088
...	...	...	750,000	750,000	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities	750,000	...	...	375,000
...	92,481,000	(49,448,289)	67,252,039	110,284,750		110,272,913	11,837	...	85,854,532
					Canadian partnership				
...	111,102,000	(24,000,000)	106,334,253	193,436,253	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities	193,436,253	...	...	185,941,908

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
...	57,322,000	(25,865,227)	31,226,409	62,683,182	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities	62,683,182	...	...	53,159,684
...	168,424,000	(49,865,227)	137,560,662	256,119,435		256,119,435	...	...	239,101,592
					Communications				
...	4,633,000	(192,700)	...	4,440,300	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	4,435,669	4,631	...	3,133,704
...	...	...	...	...	Items not required for the current year	...	...	...	650,027
...	4,633,000	(192,700)	...	4,440,300		4,435,669	4,631	...	3,783,731
...	**1,005,985,000**	**(65,728,496)**	**156,192,190**	**1,096,448,694**	**Total—Contributions**	**1,095,559,771**	**888,923**	**...**	**1,082,659,518**
					Other transfer payments				
					Multilateral programs				
...	**201,900,000**	**44,000,000**	**(3,152,727)**	**242,747,273**	(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*	**242,747,273**	**...**	**...**	**199,834,199**
					Program Summary by Business Line				
...	690,061,000	158,696,400	(85,321,359)	763,436,041	Geographic programs	762,543,645	892,396	...	710,850,198
...	111,886,000	(5,876,680)	8,919,605	114,928,925	Countries in transition	114,898,863	30,062	...	121,693,276
...	620,444,000	257,751,711	(64,054,785)	814,140,926	Multilateral programs	814,085,992	54,934	...	792,902,239
...	253,815,000	(88,480,830)	137,303,812	302,637,982	Canadian partnership	302,636,651	1,331	...	278,503,111
...	4,633,000	(192,700)	...	4,440,300	Communications	4,435,669	4,631	...	3,783,731
...	**1,680,839,000**	**321,897,901**	**(3,152,727)**	**1,999,584,174**	**Total Program**	**1,998,600,820**	**983,354**	**...**	**1,907,732,555**
...	**2,107,493,100**	**394,196,339**	**2,564,913**	**2,504,254,352**	**Total Ministry**	**2,455,786,984**	**48,467,368**	**...**	**2,405,257,297**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
International business development			
Canadian business centres	50,000	9,493	14,726
Trade fairs and investment/technology missions	3,000,000	843,819	1,581,099
	3,050,000	853,312	1,595,825
International security and cooperation	1,200,000	1,263,235	796,811
Assistance to Canadians abroad (consular services)			
Specialized consular fees	2,230,000	2,371,568	2,227,629
Public diplomacy			
Canadian education centres	1,103,000	553,700	947,000
Corporate services			
International Telecommunication Services	2,090,000	1,107,438	879,019
Training services by the Canadian Foreign Service Institute	5,000,000	4,582,797	4,508,119
Real property services abroad	8,800,000	8,927,156	6,467,279
	15,890,000	14,617,391	11,854,417
Passport services			
Passport fees	129,055,866	136,684,192	101,582,660
Total budgetary	152,528,866	156,343,398	119,004,342
Non-budgetary (respendable receipts)			
Loans and advances to personnel posted abroad	...	9,539,814	12,876,924
Advances to fund posts abroad	...	838,357,949	691,173,719
Total non-budgetary	...	847,897,763	704,050,643
Total Department—			
Budgetary	**152,528,866**	**156,343,398**	**119,004,342**
Non-budgetary	**...**	**847,897,763**	**704,050,643**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Export Development Canada			
Non-budgetary (respendable receipts)			
Loan repayments	173,000,000	215,184,616	170,198,071
Total Program—Non-budgetary	**173,000,000**	**215,184,616**	**170,198,071**
Total Ministry—			
Budgetary	**152,528,866**	**156,343,398**	**119,004,342**
Non-budgetary	**173,000,000**	**1,063,082,379**	**874,248,714**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Loans, investments and advances to national governments	...	239
Personnel posted abroad	380,240	444,177
Other accounts—		
Interest on mission bank accounts	229,130	454,928
Enterprise Crown corporations—		
Export Development Canada—Dividends	...	95,000,000
Other enterprise Crown corporations—		
Canadian Commercial Corporation	74,394	82,902
	683,764	95,982,246
Refunds of previous years' expenditures—		
Other grants and contributions	5,223,056	493,061
Accountable advances	110,602	344,031
Capital	235,037	634,703
Operating	2,210,825	15,422,408
Sundries	130,935	111,377
Adjustments to prior year's payables	581,841	1,858,504
	8,492,296	18,864,084
Sales of goods and services—		
Rights and privileges—		
Passport sales	*136,179,399*	*91,369,600*
Lease and use of public property—		
Co-location	*8,325,956*	*6,542,613*
Services of a regulatory nature—		
Other import/export permits	2,371,855	2,227,629
Consular fees—Passport purchase	47,552,648	48,783,028
	49,924,503	*51,010,657*
Services of a non-regulatory nature—		
Net—Voted revenue—Other business services	6,589,554	7,008,867
Net—Voted revenue—Telecommunication services	1,108,606	845,786
	7,698,160	*7,854,653*
Other fees and charges—		
International youth exchange program	1,263,235	796,811
Passport Office miscellaneous revenue	152,958	8,701,248
Deposit and unclaimed cheques	5,544	...
Deferred revenues—Softwood lumber quota fees	741	6,396
Sundries	7,830	240,536
	1,430,308	*9,744,991*
	203,558,326	166,522,514
Proceeds from the disposal of surplus Crown assets	2,504,471	2,596,067
Miscellaneous non-tax revenues—		
Gain on sale of capital assets—		
Real property	24,688,211	18,160,175
Gain on exchange for revaluation at year-end	7,570,998	14,282,533
Fines	8,600	13,500
Import/export permits—Softwood lumber	857,038	2,618,772
Interest on overdue accounts receivable	217,321	220,234
Other fees and charges	9,721	12,444
Other import/export permits	16,152,688	16,751,383
Program for Export Market Development—		
Contributions	2,560,162	5,549,335
Rental revenue	18,204,669	17,328,350
Sales of publications	3,375	4,846
Security deposits	19,144	...
Services rendered to Passport Office	4,447,464	4,447,464
Softwood lumber quota fees	3,980	1,820,479
Sundries	196,369	174,909
	74,939,740	81,384,424
Total Department	**290,178,597**	**365,349,335[2]**
Canadian International Development Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
International development assistance—Loans to developing countries	1,604,497	4,562,922
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	8,313,676	20,157,103
Repayment of loans to developing countries	1,242,471	436,064
Adjustments to prior year's payables	3,803,151	937,528
	13,359,298	21,530,695
Sales of goods and services—		
Other fees and charges—		
Services and commitment charges on loans to developing countries	39,013	57,289
Proceeds from the disposal of surplus Crown assets	1,722	7,161

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Gain for reevaluation at year-end	5,870,586	12,130,224
Sundries	391,246	256,674
	6,261,832	**12,386,898**
Total Program	**21,266,362**	**38,544,965**
Export Development Canada		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Development of export trade	99,981,543	89,763,681
Miscellaneous non-tax revenues—		
Gain for exchange on revaluation at year-end	...	34,256,535
Sundries	91,332	509,303
	91,332	34,765,838
Total Program	**100,072,875**	**124,529,519**
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	492,058	57,259
Adjustments to prior year's payables	390	4,816
	492,448	62,075
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—		
Windsor	571,917	282,072
Sundries	67	7
	571,984	282,079
Total Program	**1,064,432**	**344,154**
NAFTA Secretariat, Canadian Section		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	3,906
Adjustments to prior year's payables	...	96,242
	...	100,148
Miscellaneous non-tax revenues	22,120	343,367
Total Program	**22,120**	**443,515**

	Current year	Previous year
	$	$
Northern Pipeline Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	2,806
Sales of goods and services—		
Services of a regulatory nature	588,599	216,579
Other fees and charges	65	110
	588,664	216,689
Total Program	**588,664**	**219,495**
Ministry Summary		
Non-tax revenues—		
Return on investments	102,269,804	190,308,849
Refunds of previous years' expenditures	22,344,042	40,559,808
Sales of goods and services	204,186,003	166,796,492
Proceeds from the disposal of surplus Crown assets	2,506,193	2,603,228
Miscellaneous non-tax revenues	81,887,008	129,162,606
Total Ministry	**413,193,050**	**529,430,983**(2)

(1) Interest unless otherwise indicated.
(2) Amends reporting in previous year's Public Accounts.

SECTION 10

2002-2003

PUBLIC ACCOUNTS OF CANADA

Governor General

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Objectives

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Descriptions

Governor General

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	15,558,000	...	...	15,558,000	1	Program expenditures				
...	...	2,550,250	...	2,550,250	1a	Program expenditures				
...	...	...	537,000	537,000		Transfer from TB Vote 15 [(1)]				
...	15,558,000	2,550,250	537,000	18,645,250		Total—Vote 1	18,265,356	379,894	...	16,000,301
...	106,000	...	2,100	108,100	(S)	Salary of the Governor General (*Governor General's Act*)	108,100	...	...	106,175
...	354,000	...	(38,279)	315,721	(S)	Annuities payable under the *Governor General's Act*	315,721	...	...	321,115
...	1,661,000	...	219,523	1,880,523	(S)	Contributions to employee benefit plans	1,880,523	...	...	1,653,000
309	...	...	6,000	6,309	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,000	...	309	...
309	**17,679,000**	**2,550,250**	**726,344**	**20,955,903**		**Total Ministry—Budgetary**	**20,575,700**	**379,894**	**309**	**18,080,591**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Governor General	16,437,161	16,304,850	...	...	...	...	...	...	...	...	16,437,161	16,304,850
Honours	3,609,361	3,407,018	...	...	...	...	...	...	...	...	3,609,361	3,407,018
Former Governors General	593,660	548,111	...	...	315,721	315,721	...	...	...	...	909,381	863,832
Total Ministry—Budgetary	**20,640,182**	**20,259,979**	...	...	**315,721**	**315,721**	...	...	...	...	**20,955,903**	**20,575,700**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Grants				
					Former Governors General				
...	11,000	...	(11,000)	...	Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities	...	...	...	...
...	354,000	...	(38,279)	315,721	(S) Annuities payable under the *Governor General's Act*	315,721	...	...	321,115
...	**365,000**	...	**(49,279)**	**315,721**	**Total Ministry**	**315,721**	...	...	**321,115**

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	$	$
Non-tax revenues—		
Refunds of previous year's expenditures	2,000	...
Proceeds from the disposal of surplus Crown assets	6,000	309
Miscellaneous non-tax revenues	127,323	158,431
Total Ministry	**135,323**	**158,740**

SECTION 11

2002-2003

PUBLIC ACCOUNTS OF CANADA

Health

Department

Canadian Institutes of Health Research

Hazardous Materials Information Review Commission

Patented Medicine Prices Review Board

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Department

Objectives

To help the people of Canada maintain and improve their health.

Business Line Descriptions

Health care policy

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

Health promotion and protection

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed by food, water, occupational and environmental hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

First Nations and Inuit health

This business line carries out it mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

Information and knowledge management

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing the creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the provinces and territories, the private sector and international partners, providing advice, expertise and assistance with respect to information management and information technology, planning and operations.

Departmental management and administration

This business line is responsible for providing administrative services to the Department.

Canadian Institutes of Health Research

Objectives

To excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Descriptions

Creation and translation of new knowledge for improving health

To create new knowledge and translate it into improved health for Canadians, improved services and products and a strengthened health care system. Canadian Institutes of Health Research will establish institutes, funding mechanisms and other structures to build and strengthen a broad, flexible, national research capacity and enable strategic research initiatives that address Canadian priorities. Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners, in the development and implementation of health research strategies and policies and the translation of research results into health and economic benefits for Canadians.

Hazardous Materials Information Review Commission

Objectives

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Descriptions

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that Material safety data sheet (MSDS) and labels are compliant with Workplace hazardous materials information system (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code (Act)*, and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, Client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Patented Medicine Prices Review Board

Objectives

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Descriptions

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) receives information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary compliance undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer price index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB reports to Parliament on the price trends of all medicines and on the ratios of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	1,281,190,878	...	...	1,281,190,878	1	Operating expenditures				
...	...	103,615,535	...	103,615,535	1a	Transfer of $110,678,497 from Health Vote 5				
...	...	51,391,781	...	51,391,781	1b	Transfer of $24,087,798 from Health Vote 5				
...	...	...	134,766,295	134,766,295		Transfer from: Vote 5				
...	...	...	3,000,000	3,000,000		TB Vote 5 (1)				
...	...	...	857,887	857,887		TB Vote 10 (1)				
...	...	...	24,059,000	24,059,000		TB Vote 15 (1)				
...	1,281,190,878	155,007,316	162,683,182	1,598,881,376		Total—Vote 1	1,578,657,516	20,223,860	...	1,470,270,178
...	1,167,365,000	...	...	1,167,365,000	5	Grants and contributions				
...	...	1	...	1	5a	Grants				
...	...	1	...	1	5b	Grants				
...	...	...	(134,766,295)	(134,766,295)		Transfer to Vote 1				
...	1,167,365,000	2	(134,766,295)	1,032,598,707		Total—Vote 5	1,032,035,032	563,675	...	1,122,371,666
...	65,218	...	1,728	66,946	(S)	Minister of Health—Salary and motor car allowance	66,946	...	...	67,988
...	88,042,000	...	18,796,005	106,838,005	(S)	Contributions to employee benefit plans	106,838,005	...	...	82,451,000
...	...	...	(15,662)	(15,662)	(S)	Payments for insured health services and extended health care services	(15,662)	...	...	(335,301)
151,000	...	...	291,345	442,345	(S)	Spending of proceeds from the disposal of surplus Crown assets	283,116	8,229	151,000	562,494
...	...	...	2,500	2,500	(S)	Court awards	2,500	...	...	...
...	...	...	16,086	16,086	(S)	Collection agency fees	16,086	...	...	22,832
...	...	...	...	...		Appropriations not required for the current year	...	...	...	3,666,596
151,000	**2,536,663,096**	**155,007,318**	**47,008,889**	**2,738,830,303**		**Total Department—Budgetary**	**2,717,883,539**	**20,795,764**	**151,000**	**2,679,077,453**
						Canadian Institutes of Health Research				
...	20,183,000	...	...	20,183,000	10	Operating expenditures				
...	...	12,561,139	...	12,561,139	10a	Operating expenditures				
...	...	...	55,000	55,000		Transfer from: TB Vote 10 (1)				
...	...	...	50,000	50,000		TB Vote 15 (1)				
...	20,183,000	12,561,139	105,000	32,849,139		Total—Vote 10	31,870,855	978,284	...	27,639,650
...	443,164,000	...	...	443,164,000	15	Grants				
...	...	172,137,000	...	172,137,000	15a	Grants				
...	...	300,000	...	300,000	15b	Grants				
...	443,164,000	172,437,000	...	615,601,000		Total—Vote 15	586,826,186	28,774,814	...	494,540,211

...	1,955,000	...	772,584	2,727,584	(S)	Contributions to employee benefit plans	2,727,584	...	...	1,967,000
535	...	...	...	535	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	535	...	...
535	**465,302,000**	**184,998,139**	**877,584**	**651,178,258**		**Total Program—Budgetary**	**621,424,625**	**29,753,633**	**...**	**524,146,861**
						Hazardous Materials Information Review Commission				
...	2,533,000	...	...	2,533,000	20	Program expenditures				
...	...	204,250	...	204,250	20a	Program expenditures				
...	...	150,500	...	150,500	20b	Program expenditures				
...	...	...	20,000	20,000		Transfer from: TB Vote 5 (1)				
...	...	...	96,942	96,942		TB Vote 10 (1)				
...	...	...	41,000	41,000		TB Vote 15 (1)				
...	2,533,000	354,750	157,942	3,045,692		Total—Vote 20	3,044,610	1,082	...	2,531,768
...	407,000	...	...	407,000	(S)	Contributions to employee benefit plans	407,000	...	...	417,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	101,843
...	**2,940,000**	**354,750**	**157,942**	**3,452,692**		**Total Program—Budgetary**	**3,451,610**	**1,082**	**...**	**3,050,611**
						Patented Medicine Prices Review Board				
...	3,238,000	...	...	3,238,000	25	Program expenditures				
...	...	664,281	...	664,281	25a	Program expenditures				
...	...	...	8,000	8,000		Transfer from: TB Vote 10 (1)				
...	...	...	103,000	103,000		TB Vote 15 (1)				
...	3,238,000	664,281	111,000	4,013,281		Total—Vote 25	3,769,172	244,109	...	3,534,863
...	443,000	...	19,099	462,099	(S)	Contributions to employee benefit plans	462,099	...	...	468,000
111	...	...	73	184	(S)	Spending of proceeds from the disposal of surplus Crown assets	73	111	...	111
...	...	...	...	...		Appropriations not required for the current year	...	...	...	(51,788)
111	**3,681,000**	**664,281**	**130,172**	**4,475,564**		**Total Program—Budgetary**	**4,231,344**	**244,220**	**...**	**3,951,186**
151,646	**3,008,586,096**	**341,024,488**	**48,174,587**	**3,397,936,817**		**Total Ministry—Budgetary**	**3,346,991,118**	**50,794,699**	**151,000**	**3,210,226,111**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Health care policy	78,403,273	78,403,273	...	...	54,643,544	54,643,544	...	...	...	...	133,046,817	133,046,817
Health promotion and protection	633,406,119	617,880,208	...	...	230,999,457	230,939,759	57,569,000	46,606,868	...	...	806,836,576	802,213,099
First Nations and Inuit health	794,422,899	793,331,024	...	...	677,923,010	677,923,010	6,963,692	5,871,817	...	...	1,465,382,217	1,465,382,217
Information and knowledge management	79,335,044	79,335,044	...	...	31,809,558	31,809,558	...	...	...	...	111,144,602	111,144,602
Departmental management and administration	173,489,866	157,455,788	12,404,749	12,404,749	37,207,476	36,703,499	682,000	467,232	...	...	222,420,091	206,096,804
Sub-total	1,759,057,201	1,726,405,337	12,404,749	12,404,749	1,032,583,045	1,032,019,370	65,214,692	52,945,917	...	...	2,738,830,303	2,717,883,539
Revenues netted against expenditures	(65,214,692)	(52,945,917)	...	...	...	...	(65,214,692)	(52,945,917)	...	...	...	...
Total Department—Budgetary	**1,693,842,509**	**1,673,459,420**	**12,404,749**	**12,404,749**	**1,032,583,045**	**1,032,019,370**	**...**	**...**	**...**	**...**	**2,738,830,303**	**2,717,883,539**
Canadian Institutes of Health Research												
Creation and translation of new knowledge for improving health	35,577,258	34,598,439	...	...	615,601,000	586,826,186	...	...	...	...	651,178,258	621,424,625
Total Program—Budgetary	**35,577,258**	**34,598,439**	**...**	**...**	**615,601,000**	**586,826,186**	**...**	**...**	**...**	**...**	**651,178,258**	**621,424,625**
Hazardous Materials Information Review Commission												
Material safety data sheet compliance	2,445,889	2,635,973	...	...	...	...	...	...	...	...	2,445,889	2,635,973
Client services	614,921	693,212	...	...	...	...	...	...	...	...	614,921	693,212
Dispute resolution	391,882	122,425	...	...	...	...	...	...	...	...	391,882	122,425
Total Program—Budgetary	**3,452,692**	**3,451,610**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,452,692**	**3,451,610**
Patented Medicine Prices Review Board—Budgetary	**4,475,564**	**4,231,344**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**4,475,564**	**4,231,344**
Total Ministry—Budgetary	**1,737,348,023**	**1,715,740,813**	**12,404,749**	**12,404,749**	**1,648,184,045**	**1,618,845,556**	**...**	**...**	**...**	**...**	**3,397,936,817**	**3,346,991,118**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Health care policy				
...	860,000	...	475,588	1,335,588	Grants to eligible non-profit international organizations in support of their projects or programs on health	1,335,588	...	...	1,056,879
...	...	2	2,179,712	2,179,714	Health care strategies policy, Federal/provincial/territorial partnerships grant program	2,179,714	...	...	...
...	860,000	2	2,655,300	3,515,302		3,515,302	...	...	1,056,879
					Health promotion and protection				
...	100,000	...	...	100,000	World Health Organization	100,000	...	...	100,000
...	5,000	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	5,000,000	...	...	5,000,000	Grant to the Canadian blood services: transition costs	5,000,000	...	...	5,000,000
...	10,578,000	...	589,546	11,167,546	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	11,167,546	...	...	12,110,312
...	3,000,000	...	...	3,000,000	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	...	...	3,000,000
...	8,010,000	...	(7,356,850)	653,150	Grants towards the Canadian Strategy on HIV/AIDS	653,150	...	...	948,908
...	500,000	...	...	500,000	Grant to eligible non-profit international organizations in support of their projects or programs on health	500,000	...	...	500,000
...	...	...	106,310	106,310	Grants to Medical marijuana research program	106,310	...	...	135,513
...	...	...	...	...	Items not required for the current year	...	...	...	1,500,000
...	27,193,000	...	(6,660,994)	20,532,006		20,532,006	...	...	23,299,733
					Information and knowledge management				
...	...	...	...	...	Items not required for the current year	...	...	...	95,000,000
...	**28,053,000**	**2**	**(4,005,694)**	**24,047,308**	**Total—Grants**	**24,047,308**	**...**	**...**	**119,356,612**
					Contributions				
					Health care policy				
...	3,150,000	...	(290,096)	2,859,904	Women's health contributions program	2,859,904	...	...	3,061,232
...	164,000,000	...	(115,836,000)	48,164,000	Contributions for the Primary Health Care Transition Fund	48,164,000	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	120,000	120,000	Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)	120,000	...	...	26,863,618
...	...	...	(15,662)	(15,662)	(S) Payments for insured health services and extended health care services	(15,662)	...	...	(335,301)
...	167,150,000	...	(116,021,758)	51,128,242		51,128,242	...	...	29,589,549
					Health promotion and protection				
...	93,000	...	432,117	525,117	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	525,117	...	...	1,341,442
...	1,902,000	...	(9,250)	1,892,750	Contributions to Canadian blood services and/or other designated transfusion/transplantation centers to support adverse event surveillance activities	1,892,750	...	...	1,835,343
...	63,072,000	...	(23,914,582)	39,157,418	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	39,097,720	59,698	...	34,547,494
...	14,500,000	...	1,056,039	15,556,039	Payments to provinces and territories and to national non-profit organizations to support the development of innovative alcohol and drug treatment and rehabilitation programs	15,556,039	...	...	14,148,088
...	82,088,000	...	(1,603,882)	80,484,118	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	80,484,118	...	...	79,811,768
...	10,479,000	...	6,369,132	16,848,132	Contribution towards the Canadian Strategy on HIV/AIDS	16,848,132	...	...	17,764,713
...	19,045,000	...	6,751,617	25,796,617	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	25,796,617	...	...	19,657,850

...	20,120,000	...	(11,062,740)	9,057,260	Contributions in support of the Federal Tobacco Control Strategy	9,057,260	...	...	3,934,320
...	...	...	...	...	Items not required for the current year	...	...	...	6,037,321
...	211,299,000	...	(21,981,549)	189,317,451		189,257,753	59,698	...	179,078,339
					First Nations and Inuit health				
...	291,771,000	...	(479,740)	291,291,260	Contributions for integrated Indian and Inuit community based health care services	291,291,260	...	...	274,403,798
...	178,086,000	...	12,839,524	190,925,524	Payment to Indian bands, associations or groups for the control and provision of health services	190,925,524	...	...	183,128,997
...	12,000,000	...	(5,107,437)	6,892,563	Contributions to support pilot projects to assess options for transferring the Non-insured health benefits program to First Nations and Inuit control	6,892,563	...	...	12,213,167
...	98,994,000	...	25,409,194	124,403,194	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the territorial governments for non-insured health services	124,403,194	...	...	108,538,907
...	5,000,000	...	...	5,000,000	Payments to the Aboriginal Health Institute/Centre for the Advancement of Aboriginal Peoples' Health	5,000,000	...	...	10,506,000
...	36,987,000	...	(19,273,676)	17,713,324	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	17,713,324	...	...	15,031,332
...	2,992,000	...	(178,789)	2,813,211	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,813,211	...	...	2,677,603
...	583,000	...	(61)	582,939	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	582,939	...	...	582,939
...	979,000	...	3,732,796	4,711,796	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	4,711,796	...	...	2,929,108
...	1,413,000	...	(649,942)	763,058	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	763,058	...	...	5,866,179
...	22,500,000	...	10,321,141	32,821,141	Contribution towards the Aboriginal head start on-reserve program	32,821,141	...	...	21,080,851
...	...	...	5,000	5,000	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	5,000	...	...	...
...	651,305,000	...	26,618,010	677,923,010		677,923,010	...	...	636,958,881
					Information and knowledge management				
...	2,230,000	...	8	2,230,008	Contribution to the Canadian Institute for Health Information	2,230,008	...	...	2,230,008
...	43,400,000	...	(17,073,455)	26,326,545	Canada health infostructure partnership program	26,326,545	...	...	32,500,950
...	2,000,000	...	(1,027,545)	972,455	Knowledge development and exchange program	972,455	...	...	37,550
...	2,600,000	...	(463,500)	2,136,500	Health policy research program	2,136,500	...	...	1,007,501

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	144,050	144,050	Contributions for First Nations and Inuit health promotion and prevention projects and for developmental projects to support First Nations and Inuit control of health services	144,050	...	...	7,403,428
...	...	...	...	...	Items not required for the current year	...	...	...	5,996,074
...	50,230,000	...	(18,420,442)	31,809,558		31,809,558	...	...	49,175,511
					Departmental management and administration				
...	3,278,000	...	(480,464)	2,797,536	Contributions for integrated Indian and Inuit community based health care services	2,797,536	...	...	3,068,250
...	15,900,000	...	15,764,025	31,664,025	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	31,664,025	...	...	49,009,223
...	...	...	2,745,915	2,745,915	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	2,241,938	503,977	...	...
...	19,178,000	...	18,029,476	37,207,476		36,703,499	503,977	...	52,077,473
...	**1,099,162,000**	...	**(111,776,263)**	**987,385,737**	**Total—Contributions**	**986,822,062**	**563,675**	...	**946,879,753**
					Other transfer payments				
					Health promotion and protection				
...	**40,150,000**	...	**(19,000,000)**	**21,150,000**	Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system	**21,150,000**	...	...	**55,800,000**
					Departmental Summary by Business Line				
...	168,010,000	2	(113,366,458)	54,643,544	Health care policy	54,643,544	...	...	30,646,428
...	278,642,000	...	(47,642,543)	230,999,457	Health promotion and protection	230,939,759	59,698	...	258,178,072
...	651,305,000	...	26,618,010	677,923,010	First Nations and Inuit health	677,923,010	...	...	636,958,881
...	50,230,000	...	(18,420,442)	31,809,558	Information and knowledge management	31,809,558	...	...	144,175,511
...	19,178,000	...	18,029,476	37,207,476	Departmental management and administration	36,703,499	503,977	...	52,077,473
...	**1,167,365,000**	**2**	**(134,781,957)**	**1,032,583,045**	**Total Department**	**1,032,019,370**	**563,675**	...	**1,122,036,365**

					Canadian Institutes of Health Research				
					Grants				
					Creation and translation of new knowledge for improving health				
...	430,164,000	172,437,000	...	602,601,000	Grants for research projects and personnel support	573,826,186	28,774,814	...	481,540,211
...	13,000,000	...	...	13,000,000	Institute support grants	13,000,000	...	...	13,000,000
...	**443,164,000**	**172,437,000**	...	**615,601,000**	**Total Program**	**586,826,186**	**28,774,814**	...	**494,540,211**
...	**1,610,529,000**	**172,437,002**	**(134,781,957)**	**1,648,184,045**	**Total Ministry**	**1,618,845,556**	**29,338,489**	...	**1,616,576,576**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Health promotion and protection	57,569,000	46,606,868	49,855,580
First Nations and Inuit health	6,963,692	5,871,817	6,867,610
Departmental management and administration	682,000	467,232	445,466
Total Ministry— Budgetary	**65,214,692**	**52,945,917**	**57,168,656**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	5,667,594	8,199,542
Refunds of capital expenditures	23,455	17,696
Refunds of transfer payments	3,796,696	6,293,793
Adjustments to prior year's payables	23,975,831	...
	33,463,576	14,511,031
Sales of goods and services—		
Rights and privileges	*21,840,333*	...
Lease and use of public property	*406,784*	...
Services of a regulatory nature	*19,768,764*	...
Services of a non-regulatory nature	*11,993,920*	*90,808*
Other fees and charges—		
Outpatient services	1,353,230	3,302,451
Cost sharing agreements	1,014,816	24
Staff accommodation	792,129	234,698
Opium and narcotic penalties	3,604,160	...
Interest on overdue accounts	262,524	...
Sundries	489,616	72,695,055
	7,516,475	*76,232,228*
	61,526,276	76,323,036
Proceeds from the disposal of surplus Crown assets	291,345	624,274
Miscellaneous non-tax revenues—		
Food and drug penalties	...	398,972
Opium and narcotic penalties	...	1,001,557
Interest on overdue accounts	...	82,192
Sundries	...	1,409,960
	...	2,892,681
Total Department	**95,281,197**	**94,351,022**(1)
Canadian Institutes of Health Research		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	1,620,222	1,403,126
Refunds from previous years' services to outside parties	20,319	40,764
Adjustments to prior year's payables	129,472	257,094
	1,770,013	1,700,984

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	...	535
Miscellaneous non-tax revenues	602	6,277
Total Program	**1,770,615**	**1,707,796**
Hazardous Materials Information Review Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	...	4,700
Sales of goods and services—		
Other fees and charges	354,791	799,770
Miscellaneous non-tax revenues	...	58,000
Total Program	**354,791**	**862,470**
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,318	3,985
Adjustments to prior year's payables	(102,790)	71
	(100,472)	4,056
Sales of goods and services—		
Services of a non-regulatory nature	...	20
Other fees and charges	27,075	62,599
	27,075	62,619
Proceeds from the disposal of surplus Crown assets	73	111
Total Program	**(73,324)**	**66,786**

	Current year	Previous year
	$	$
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	35,133,117	16,220,771
Sales of goods and services	61,908,142	77,185,425
Proceeds from the disposal of surplus Crown assets	291,418	624,920
Miscellaneous non-tax revenues	602	2,956,958
Total Ministry	**97,333,279**	**96,988,074**[1]

[1] Amends reporting in previous year's Public Accounts.

SECTION 12

2002-2003

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

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Department

Objectives

The objective of Human Resources Development Canada is to enable Canadians to partipate fully in the workplace and the community.

Business Line Descriptions

Income security

The business line encompasses two major income security programs (ISP), the Canada Pension Plan (CPP) and Old Age Security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the Guaranteed Income Supplement (GIS) and the Allowance (AWL). This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and coordination of vocational rehabilitation. Staff prepare files for the Review Tribunal and Pension Appeals Board which process subsequent appeals and operate at arm's lenght from the Department processing.

To enhance our administration of programs, ISP will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes annual mailings of CPP statements to more than 12 million contributors and working with our partners in the Canadian retirement income system, including provincial governments and non-govermental organizations.

Employment insurance income benefits

This business line focuses on the:

- administration of the Employment insurance (EI) program including the processing of appeals;
- issuance of social insurance numbers and administration of the Social Insurance Registry; and
- delivery of government annuities payments.

Human resources investment

This business line strives to address both the social and economic priorities of Canadians by focussing on:

- promoting transition to, attachment to and re-integration into the labour market;
- increasing community, private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth-at-risk, the homeless, Aboriginal people, persons with disabilities and older Canadians.

These priorities will be achieved by taking an integrated and horizontal approach to human development. Human resources investment (HRI) programming reaches Canadians of all ages and at all stages of life as well as groups with distinct needs such as Aboriginal people, Canadians with disabilities and the homeless. HRI will pursue our goals by emphasizing preventative measures such as programming for youth-at-risk and the development and strengthening of HRDC's partnerships with the private, voluntary and not-for-profit sectors as well as with other levels of government.

The activities of the HRI business line include the provision of a range of information, coordination and advisory services, grants, contributions, loans and statutory programs. It also includes access learning, skills development and employment and job creation opportunities. These may be provided by HRDC or through partnerships with provinces and territories, the private, not-for-profit and voluntary sectors, as well as Aboriginal, sectorial and community-based organizations.

Labour

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researching current and emerging industrial relations priorities. This service line also develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Labour operations encourages client awareness and acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments. This service line develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies that respond to the emerging and the changing nature of the workplace and society. The service line promotes respect for labour standards and fosters cooperation on labour issues with unions, business, and governments in Canada and internationally. It researches, provides and promotes access to workplace information, and best workplace practices.

Service delivery support

This business line includes:

- the management and operations of systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels;
- direct clients services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada;
- national coordination and leadership of service delivery principles and projects.

Corporate services

This business line includes four service lines:

- Departmental executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations, and coordination of delivery networks and integrated management processes;
- Policy and communications develops and evaluates policies and programs, coordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives;
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies;
- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

Canada Industrial Relations Board

Objectives

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Descriptions

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objectives

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Descriptions

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of sectors appropriate for collective bargaining; the certification of artists' associations to represent specific sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objectives

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Descriptions

Canadian Centre for Occupational Health and Safety

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	462,923,000	...	...	462,923,000	1	Operating expenditures				
...	...	86,930,071	...	86,930,071	1a	Operating expenditures				
...	...	8,033,054	...	8,033,054	1b	Operating expenditures				
...	...	...	612,500	612,500		Transfer from: TB Vote 10 (1)				
...	...	...	20,774,000	20,774,000		TB Vote 15 (1)				
...	462,923,000	94,963,125	21,386,500	579,272,625		Total—Vote 1	520,293,088	58,979,537	...	576,635,663
...	925,600,000	...	...	925,600,000	5	Grants and contributions				
...	...	105,984,003	...	105,984,003	5a	Contributions				
...	...	45,754,538	...	45,754,538	5b	Grants and contributions				
...	925,600,000	151,738,541	...	1,077,338,541		Total—Vote 5	965,874,334	111,464,207	...	823,393,057
...	65,218	...	1,728	66,946	(S)	Minister of Human Resources Development—Salary and motor car allowance	66,946	...	...	67,988
...	65,218	...	1,728	66,946	(S)	Minister of Labour—Salary and motor car allowance	66,946	...	...	67,988
...	196,000,000	(76,500,000)	12,986,363	132,486,363	(S)	Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	132,486,363	...	...	92,496,363
...	900,000	(400,000)	(34,345)	465,655	(S)	Interest payments under the *Canada Student Loans Act*	465,655	...	...	667,140
...	65,500,000	(26,400,000)	(70,652,694)	(31,552,694)	(S)	Liabilities under the *Canada Student Loans Act*	(31,552,694)	...	...	(2,929,324)
...	242,100,000	(100,300,000)	(2,206,111)	139,593,889	(S)	Interest and other payments under the *Canada Student Financial Assistance Act*	139,593,889	...	...	333,850,342
...	120,100,000	(36,200,000)	(29,364,242)	54,535,758	(S)	*Canada Student Financial Assistance Act*—Canada study grants	54,535,758	...	...	69,742,272
...	423,000,000	(43,000,000)	(37,130,248)	342,869,752	(S)	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the *Department of Human Resources Development Act*	342,869,752	...	...	334,208,021
...	35,000	...	(17,494)	17,506	(S)	Supplementary retirement benefits—Annuities agents' pensions	17,506	...	...	24,619
...	181,000	...	116,643	297,643	(S)	Labour adjustment benefits payments (*Labour Adjustment Benefits Act*)	297,643	...	...	992,532
...	145,000	...	1,408	146,408	(S)	Civil service insurance actuarial liability adjustment	146,408	...	...	343,347
...	63,000,000	(4,000,000)	(11,061,748)	47,938,252	(S)	Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)	47,938,252	...	...	49,080,271

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	15,900,000	(3,000,000)	(75,209)	12,824,791	(S)	Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act*	12,824,791	...	...	14,274,935
...	20,359,000,000	(490,000,000)	(46,439,658)	19,822,560,342	(S)	Old Age Security payments (*Old Age Security Act*)	19,822,560,342 (2)	...	...	19,756,216,538 (2)
...	5,589,000,000	(50,000,000)	(68,376,876)	5,470,623,124	(S)	Guaranteed Income Supplement payments (*Old Age Security Act*)	5,470,623,124 (2)	...	...	5,216,783,080 (2)
...	402,000,000	(10,000,000)	7,211,429	399,211,429	(S)	Allowance payments (*Old Age Security Act*)	399,211,429 (2)	...	...	392,372,184 (2)
...	187,508,000	...	61,059,639	248,567,639	(S)	Contributions to employee benefit plans	248,567,639	...	...	188,787,221
188,627	...	...	225,733	414,360	(S)	Spending of proceeds from the disposal of surplus Crown assets	262,501	...	151,859	389,528
...	...	...	14,218	14,218	(S)	Refunds of amounts credited to revenues in previous years	14,218	...	...	8,305,494
...	...	...	...	...		Appropriations not required for the current year	...	...	...	24,811
188,627	29,053,022,436	(593,098,334)	(162,353,236)	28,297,759,493		Total budgetary	28,127,163,890	170,443,744	151,859	27,855,794,070
...	1,800,000,000	(296,000,000)	...	1,504,000,000	(S)	(L) Loans disbursed under the *Canada Student Financial Assistance Act* (Gross)	1,395,378,776	108,621,224	...	1,544,144,616
						Total Department—				
188,627	**29,053,022,436**	**(593,098,334)**	**(162,353,236)**	**28,297,759,493**		**Budgetary**	**28,127,163,890**	**170,443,744**	**151,859**	**27,855,794,070**
...	**1,800,000,000**	**(296,000,000)**	**...**	**1,504,000,000**		**Non budgetary**	**1,395,378,776**	**108,621,224**	**...**	**1,544,144,616**
						Canada Industrial Relations Board				
...	11,290,000	...	...	11,290,000	10	Program expenditures				
...	...	396,750	...	396,750	10a	Program expenditures				
...	...	...	59,216	59,216		Transfer from: TB Vote 10 (1)				
...	...	...	427,000	427,000		TB Vote 15 (1)				
...	11,290,000	396,750	486,216	12,172,966		Total—Vote 10	11,754,025	418,941	...	11,421,040
...	1,464,000	...	133,241	1,597,241	(S)	Contributions to employee benefit plans	1,597,241	...	...	1,222,000
209	...	...	139	348	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	209	139	...
209	**12,754,000**	**396,750**	**619,596**	**13,770,555**		**Total Program—Budgetary**	**13,351,266**	**419,150**	**139**	**12,643,040**
						Canadian Artists and Producers Professional Relations Tribunal				
...	1,591,000	...	...	1,591,000	15	Program expenditures				
...	...	...	45,000	45,000		Transfer from TB Vote 15 (1)				
...	1,591,000	...	45,000	1,636,000		Total—Vote 15	1,407,254	228,746	...	1,121,077

...	148,000	...	10,635	158,635	(S)	Contributions to employee benefit plans	158,635	...	...	140,000
...	**1,739,000**	**...**	**55,635**	**1,794,635**		**Total Program—Budgetary**	**1,565,889**	**228,746**	**...**	**1,261,077**
						Canadian Centre for Occupational Health and Safety				
...	1,899,000	...	...	1,899,000	20	Program expenditures				
...	...	2,114,763	...	2,114,763	20a	Program expenditures				
...	...	71,000	...	71,000	20b	Program expenditures				
...	...	...	59,500	59,500		Transfer from: TB Vote 10 [1]				
...	...	...	12,000	12,000		TB Vote 15 [1]				
...	1,899,000	2,185,763	71,500	4,156,263		Total—Vote 20	4,072,919	83,344	...	3,166,338
...	...	...	25	25	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	25	...
...	**1,899,000**	**2,185,763**	**71,525**	**4,156,288**		**Total Program—Budgetary**	**4,072,919**	**83,344**	**25**	**3,166,338**
						Total Ministry—				
188,836	**29,069,414,436**	**(590,515,821)**	**(161,606,480)**	**28,317,480,971**		**Budgetary**	**28,146,153,964**	**171,174,984**	**152,023**	**27,872,864,525**
...	**1,800,000,000**	**(296,000,000)**	**...**	**1,504,000,000**		**Non budgetary**	**1,395,378,776**	**108,621,224**	**...**	**1,544,144,616**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Income security	292,018,997	290,010,057	3,300,000	3,275,227	25,692,394,895	25,692,394,895	168,871,990	168,871,990	...	...	25,818,841,902	25,816,808,189
Employment insurance income benefits	581,456,154	568,591,579	1,200,000	1,116,287	146,408	146,408	497,893,000	488,193,000	...	...	84,909,562	81,661,274
Human resources investment—												
Budgetary	492,567,555	476,841,575	2,400,000	2,311,980	3,782,541,970	3,657,842,820	229,090,000	228,790,000	...	...	4,048,419,525	3,908,206,375
Non-budgetary	...	...	...	...	...	...	...	...	1,504,000,000	1,395,378,776	1,504,000,000	1,395,378,776
Labour	176,342,495	176,309,532	400,000	345,144	2,756,835	1,653,490	70,158,670	70,158,670	...	...	109,340,660	108,149,496
Service delivery support	521,976,079	468,895,453	48,600,000	48,037,932	...	...	405,814,829	382,294,000	...	...	164,761,250	134,639,385
Corporate services	515,694,594	507,217,087	6,200,000	6,151,796	...	...	324,668,000	324,268,000	...	...	197,226,594	189,100,883
Employment benefits and support measures authorized under Part II of the *Employment Insurance Act*	...	...	...	...	(2,125,740,000)	(2,111,401,712)	...	...	...	...	(2,125,740,000)	(2,111,401,712)
Sub-total—												
Budgetary	2,580,055,874	2,487,865,283	62,100,000	61,238,366	27,352,100,108	27,240,635,901	1,696,496,489	1,662,575,660	...	...	28,297,759,493	28,127,163,890
Non-budgetary	...	...	...	...	...	...	...	...	1,504,000,000	1,395,378,776	1,504,000,000	1,395,378,776
Revenues netted against expenditures	(1,647,696,489)	(1,614,475,660)	(48,800,000)	(48,100,000)	...	...	(1,696,496,489)	(1,662,575,660)	...	...	...	...
Total Department—												
Budgetary	**932,359,385**	**873,389,623**	**13,300,000**	**13,138,366**	**27,352,100,108**	**27,240,635,901**	...	...	...	...	**28,297,759,493**	**28,127,163,890**
Non-budgetary	...	...	...	...	...	...	...	...	**1,504,000,000**	**1,395,378,776**	**1,504,000,000**	**1,395,378,776**
Canada Industrial Relations Board—												
Budgetary	**13,770,555**	**13,351,266**	...	...	...	...	...	...	...	...	**13,770,555**	**13,351,266**
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	**1,794,635**	**1,565,889**	...	...	...	...	...	...	...	...	**1,794,635**	**1,565,889**
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	9,997,288	8,275,681	...	...	...	...	5,841,000	4,202,762	...	...	4,156,288	4,072,919
Revenues netted against expenditures	(5,841,000)	(4,202,762)	...	...	...	...	(5,841,000)	(4,202,762)	...	...	...	...
Total Program—Budgetary	**4,156,288**	**4,072,919**	...	...	...	...	...	...	...	...	**4,156,288**	**4,072,919**
Total Ministry—												
Budgetary	**952,080,863**	**892,379,697**	**13,300,000**	**13,138,366**	**27,352,100,108**	**27,240,635,901**	...	...	...	...	**28,317,480,971**	**28,146,153,964**
Non-budgetary	...	...	...	...	...	...	...	...	**1,504,000,000**	**1,395,378,776**	**1,504,000,000**	**1,395,378,776**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Income security				
...	20,359,000,000	(490,000,000)	(46,439,658)	19,822,560,342	(S) Old Age Security payments	19,822,560,342 (1)	...	...	19,756,216,538 (1)
...	5,589,000,000	(50,000,000)	(68,376,876)	5,470,623,124	(S) Guaranteed Income Supplement payments	5,470,623,124 (1)	...	...	5,216,783,080 (1)
...	402,000,000	(10,000,000)	7,211,429	399,211,429	(S) Allowance payments	399,211,429 (1)	...	...	392,372,184 (1)
...	26,350,000,000	(550,000,000)	(107,605,105)	25,692,394,895		25,692,394,895	...	...	25,365,371,802
					Employment insurance income benefits				
...	145,000	...	1,408	146,408	(S) Civil service insurance actuarial liability adjustment	146,408	...	...	343,347
					Human resources investment				
...	8,167,000	...	...	8,167,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	401,664	7,765,336	...	412,046
...	28,150,000	...	(869,786)	27,280,214	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	27,280,214	...	...	24,878,080
...	7,045,000	...	(258,000)	6,787,000	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	6,786,472	528	...	7,385,472
...	...	...	5,000,000	5,000,000	Grant to the Peter Gzowski Foundation for Literacy	5,000,000	...	...	...
...	...	45,754,538	7,925,481	53,680,019	Grant to the Government of Quebec to ensure appropriate support of its provincial student assistance program	53,680,019	...	...	...
...	...	...	336,485	336,485	Grant to the Government of the Northwest Territories to ensure appropriate support of its territorial student assistance program	336,485	...	...	...
...	...	...	261,191	261,191	Grant to the Government of Nunavut to ensure appropriate support of its territorial student assistance program	261,191	...	...	...
...	423,000,000	(43,000,000)	(37,130,248)	342,869,752	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the *Department of Human Resources Development Act*	342,869,752	...	...	334,208,021
...	120,100,000	(36,200,000)	(29,364,242)	54,535,758	(S) Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* regulations	54,535,758	...	...	69,742,272

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	181,000	...	116,643	297,643	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	297,643	...	...	992,532
...	586,643,000	(33,445,462)	(53,982,476)	499,215,062		491,449,198	7,765,864	...	437,618,423
					Labour				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	15,000	...	...	15,000	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	12,000	...	...	12,000	To support standards-writing associations	9,720	2,280	...	9,720
...	7,000	...	(2,165)	4,835	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	4,835	...	...	5,525
...	60,000	...	(2,165)	57,835		55,555	2,280	...	56,245
...	**26,936,848,000**	**(583,445,462)**	**(161,588,338)**	**26,191,814,200**	**Total—Grants**	**26,184,046,056**	**7,768,144**	**...**	**25,803,389,817**
					Contributions				
					Human resources investment				
...	538,362,000	14,127,213	(9,636,634)	542,852,579	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	526,521,190	16,331,389	...	516,387,605
...	192,000,000	...	(2,841,000)	189,159,000	Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment	189,159,000	...	...	189,158,997
...	3,400,000	...	463,966	3,863,966	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	3,511,138	352,828	...	2,862,775

...	2,800,000	...	(535,000)	2,265,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)	2,055,345	209,655	...	2,145,872
...	142,423,000	91,856,790	...	234,279,790	Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada	148,578,664	85,701,126	...	73,143,210
...	115,100,000	(39,400,000)	305,426	76,005,426	(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*	76,005,426	...	...	48,569,159
...	900,000	(400,000)	(34,345)	465,655	(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*	465,655	...	...	667,140
...	65,500,000	(26,400,000)	(70,652,694)	(31,552,694)	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*	(31,552,694)	...	...	(2,929,324)
...	242,100,000	(100,300,000)	(2,206,111)	139,593,889	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*	139,593,889	...	...	332,945,515
...	...	...	654,297	654,297	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	654,297	...	...	3,372,335
...	...	...	...	...	Items not required for the current year	...	...	...	1,831,305
...	1,302,585,000	(60,515,997)	(84,482,095)	1,157,586,908		1,054,991,910	102,594,998	...	1,168,154,589
					Labour				
...	1,600,000	...	...	1,600,000	Labour-management partnerships program	498,935	1,101,065	...	665,640
...	1,600,000	...	(501,000)	1,099,000	Labour Commission	1,099,000	...	...	1,099,000
...	3,200,000	...	(501,000)	2,699,000		1,597,935	1,101,065	...	1,764,640
...	**1,305,785,000**	**(60,515,997)**	**(84,983,095)**	**1,160,285,908**	**Total—Contributions**	**1,056,589,845**	**103,696,063**	**...**	**1,169,919,229**
					Ministry Summary by Business Line				
...	26,350,000,000	(550,000,000)	(107,605,105)	25,692,394,895	Income security	25,692,394,895	...	...	25,365,371,802
...	145,000	...	1,408	146,408	Employment insurance income benefits	146,408	...	...	343,347
...	1,889,228,000	(93,961,459)	(138,464,571)	1,656,801,970	Human resources investment	1,546,441,108	110,360,862	...	1,605,773,012
...	3,260,000	...	(503,165)	2,756,835	Labour	1,653,490	1,103,345	...	1,820,885
...	**28,242,633,000**	**(643,961,459)**	**(246,571,433)**	**27,352,100,108**	**Total Ministry**	**27,240,635,901**	**111,464,207**	**...**	**26,973,309,046**

(S) Statutory transfer payment.

[1] The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	168,871,990	168,871,990	168,200,000
Employment insurance income benefits			
Recoverable expenditures from the Employment Insurance Account	497,893,000	488,193,000	487,817,000
Human resources investment			
Recoverable expenditures from the Employment Insurance Account	229,090,000	228,790,000	241,416,558
Labour			
Amounts recoverable from Crown agencies and other government departments regaring payments of injury compensation benefits	70,158,670	70,158,670	69,936,121
Service delivery support			
Recoverable expenditures from the Employment Insurance Account	353,300,829	329,780,000	309,012,000
Recoverable expenditures on behalf of the Canada Pension Plan	52,514,000	52,514,000	39,416,000
	405,814,829	382,294,000	348,428,000
Corporate services			
Recoverable expenditures from the Employment Insurance Account	270,714,000	270,314,000	278,944,000
Recoverable expenditures on behalf of the Canada Pension Plan	53,954,000	53,954,000	39,225,000
	324,668,000	324,268,000	318,169,000
Total Department—Budgetary	**1,696,496,489**	**1,662,575,660**	**1,633,966,679**

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
Canadian Centre for Occupational Health and Safety			
CCINFOdisc	5,841,000	4,202,762	4,407,248
Total Program—Budgetary	**5,841,000**	**4,202,762**	**4,407,248**
Total Ministry—Budgetary	**1,702,337,489**	**1,666,778,422**	**1,638,373,927**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	606,432	83,433
Other accounts—		
Interest on Canada student loans	152,139,370	107,616,198
	152,745,802	107,699,631
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,961,297	1,981,532
Adjustments to prior year's payables	8,461,261	136,366,034
	18,422,558	138,347,566
Sales of goods and services—		
Other fees and charges—		
Access to information	8,025	7,842
Proceeds from the disposal of surplus Crown assets—		
Proceeds from the disposal of capital assets	106,373	207,454
Proceeds from the disposal of surplus Crown assets	119,360	100,101
	225,733	307,555
Miscellaneous non-tax revenues—		
Rights and privileges	159	9,966
Crown housing	93,953	118,399
Recovery employee benefit costs—		
Employment insurance	147,992,000	111,677,000
Canada Pension Plan	34,155,750	24,417,137
Administration cost recovery—Injury compensation and merchant seamen compensation programs	2,057,799	2,305,397
Other services of a non-regulatory nature	251,667	162,935
Other fees and charges	28,609	...
Interest on accounts receivable	43,388	147,608
Employment Insurance Act fines	706,909	1,204,531
Canada Labour Code fines and penalties	200,000	320,725
Other fines and penalties	...	20,000
Miscellaneous revenue from payroll deductions—		
Parking fees	23,816	21,769
Annuities account—Actuarial surplus	3,308,540	4,596,851
Legal cost	534,264	590,923
Gain on foreign currency	60	200
Sundries	255,434	493,664
	189,652,348	146,087,105
Total Department	**361,054,466**	**392,449,699**

	Current year	Previous year
	$	$
Canada Industrial Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	17,872	5,072
Adjustments to prior year's payables	18,467	...
	36,339	5,072
Sales of goods and services—		
Sales of goods and information products	2,457	1,545
Proceeds from the disposal of surplus Crown assets	139	209
Total Program	**38,935**	**6,826**
Canadian Centre for Occupational Health and Safety		
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products	4,185,041	4,485,722
Proceeds from the disposal of surplus Crown assets	25	...
Total Program	**4,185,066**	**4,485,722**(1)
Ministry Summary		
Non-tax revenues—		
Return on investments	152,745,802	107,699,631
Refunds of previous years' expenditures	18,458,897	138,352,638
Sales of goods and services	4,195,523	4,495,109
Proceeds from the disposal of surplus Crown assets	225,897	307,764
Miscellaneous non-tax revenues	189,652,348	146,087,105
Total Ministry	**365,278,467**	**396,942,247**(1)

(1) Amends reporting in previous year's Public Accounts.

SECTION 13

2002-2003

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

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Department

Administration Program

Objectives

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Descriptions

Administration

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objectives

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Descriptions

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objectives

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage and regulate the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circumpolar activities.

Business Line Descriptions

Northern affairs programming

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission

Objectives

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Descriptions

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	96,187,000	...	...	96,187,000	1	Program expenditures				
...	...	8,264,400	...	8,264,400	1a	Program expenditures				
...	...	10,022,000	...	10,022,000	1b	Program expenditures				
...	...	...	259,105	259,105		Transfer from: TB Vote 10 (1)				
...	...	...	2,577,000	2,577,000		TB Vote 15 (1)				
...	96,187,000	18,286,400	2,836,105	117,309,505		Total—Vote 1	116,320,341	989,164	...	109,047,034
...	65,218	...	1,728	66,946	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	66,946	...	...	67,988
...	9,090,000	...	652,915	9,742,915	(S)	Contributions to employee benefit plans	9,742,915	...	...	8,408,000
...	...	...	24,389	24,389	(S)	Refunds of amounts credited to revenues in previous years	24,389	...	...	...
...	**105,342,218**	**18,286,400**	**3,515,137**	**127,143,755**		**Total Program—Budgetary**	**126,154,591**	**989,164**	...	**117,523,022**
						Indian and Inuit Affairs Program				
...	299,183,000	...	...	299,183,000	5	Operating expenditures				
...	...	32,451,746	...	32,451,746	5a	Transfer of $6,500,000 from Indian Affairs and Northern Development Vote 10, and $19,579,383 from Indian Affairs and Northern Development Vote 15				
...	...	1,624,269	...	1,624,269	5b	Transfer of $4,519,000 from Indian Affairs and Northern Development Vote 10				
...	...	...	11,019,000	11,019,000		Transfer from: Vote 10				
...	...	...	19,579,383	19,579,383		Vote 15				
...	...	...	8,413,000	8,413,000		TB Vote 15 (1)				
...	299,183,000	34,076,015	39,011,383	372,270,398		Total—Vote 5	363,044,908	9,225,490	...	291,751,538
...	...	29,156,735	...	29,156,735	6b	To write off certain debts and obligations due to Her Majesty in right of Canada amounting to $29,156,735, representing the principal and interest of 290 accounts owed by 2 debtors	29,156,735	...	...	...
...	...	641,638	...	641,638	7b	To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to $641,638, representing the principal and interest of 2 accounts owed by 1 debtor	641,638	...	...	...
...	18,750,000	...	...	18,750,000	10	Capital expenditures				
...	...	...	(11,019,000)	(11,019,000)		Transfer to Vote 5				
...	18,750,000	...	(11,019,000)	7,731,000		Total—Vote 10	7,449,912	281,088	...	5,453,187

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	4,372,382,000	...	...	4,372,382,000	15	Grants and contributions				
...	...	1	...	1	15a	Grants				
...	...	73,522,880	...	73,522,880	15b	Grants and contributions				
...	...	...	(19,579,383)	(19,579,383)		Transfer to Vote 5				
...	4,372,382,000	73,522,881	(19,579,383)	4,426,325,498		Total—Vote 15	4,424,462,776	1,862,722	...	4,334,634,859
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*)	...	...	...	...
...	2,000,000	...	(2,000,000)	...	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*)	...	...	...	76,610
...	1,400,000	...	420,395	1,820,395	(S)	Indian annuities (*Indian Act*)	1,820,395	...	...	1,648,012
...	139,810,000	2,606,635	(7,665)	142,408,970	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	142,408,970	...	...	149,126,088
...	29,145,000	...	1,216,819	30,361,819	(S)	Contributions to employee benefit plans	30,361,819	...	...	24,144,000
32,524,066	...	...	...	32,524,066	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	364,385	...	32,159,681	38,518
...	...	...	2,150,840	2,150,840	(S)	Court awards	2,150,840	...	...	361,589
193,255	...	...	78,132	271,387	(S)	Spending of proceeds from the disposal of surplus Crown assets	177,871	...	93,516	70,917
...	...	...	29,441	29,441	(S)	Refunds of amounts credited to revenues in previous years	29,441	...	...	213,778
32,717,321	4,862,685,000	140,003,904	10,285,962	5,045,692,187		Total budgetary	5,002,069,690	11,369,300	32,253,197	4,807,519,096
48,012,343	...	...	...	48,012,343	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, *Appropriation Act No. 4, 1996-97*. Limit $48,550,835 (Net)	(438,058)	...	48,450,401	(14,492)
...	31,853,000	...	...	31,853,000	L20	Loans to native claimants (Gross)				
...	...	2,500,000	...	2,500,000	L20a	Loans to native claimants (Gross)			...	
...	31,853,000	2,500,000	...	34,353,000		Total—Vote L20	31,815,924	2,537,076	...	34,623,657

...	43,120,000	...	...	43,120,000	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission Process (Gross)	26,748,149	16,371,851	...	28,545,989
...	...	...	...	...		Appropriations not required for the current year	...	...	...	314,437
48,012,343	74,973,000	2,500,000	...	125,485,343		Total non-budgetary	58,126,015	18,908,927	48,450,401	63,469,591
						Total Program—				
32,717,321	**4,862,685,000**	**140,003,904**	**10,285,962**	**5,045,692,187**		**Budgetary**	**5,002,069,690**	**11,369,300**	**32,253,197**	**4,807,519,096**
48,012,343	**74,973,000**	**2,500,000**	**...**	**125,485,343**		**Non-budgetary**	**58,126,015**	**18,908,927**	**48,450,401**	**63,469,591**
						Northern Affairs Program				
...	97,622,000	...	...	97,622,000	30	Operating expenditures				
...	...	27,762,655	...	27,762,655	30a	Operating expenditures				
...	...	...	2,152,000	2,152,000		Transfer from TB Vote 15 (1)				
...	...	...	(2,205,000)	(2,205,000)		Transfer to Vote 40				
...	97,622,000	27,762,655	(53,000)	125,331,655		Total—Vote 30	123,442,108	1,889,547	...	110,037,028
...	67,022,900	...	...	67,022,900	35	Grants and contributions				
...	...	11,540,000	...	11,540,000	35a	Grants and contributions				
...	...	1,434,000	...	1,434,000	35b	Contributions				
...	67,022,900	12,974,000	...	79,996,900		Total—Vote 35	79,938,523	58,377	...	71,551,785
...	15,600,000	...	...	15,600,000	40	Payments to Canada Post Corporation				
...	...	6,000,000	...	6,000,000	40a	Payments to Canada Post Corporation				
...	...	3,795,000	...	3,795,000	40b	Transfer of $2,205,000 from Indian Affairs and Northern Development Vote 30				
...	...	...	2,205,000	2,205,000		Transfer from Vote 30				
...	15,600,000	9,795,000	2,205,000	27,600,000		Total—Vote 40	27,517,406	82,594	...	24,964,256
...	1,470,000	...	41,781	1,511,781	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,511,781	...	...	2,122,397
...	7,420,000	...	152,398	7,572,398	(S)	Contributions to employee benefit plans	7,572,398	...	...	7,018,000
...	...	...	386,618	386,618	(S)	Refunds of amounts credited to revenues in previous years	386,618	...	...	3,680,395
5,145	...	...	...	5,145	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	5,145	...	...
5,145	189,134,900	50,531,655	2,732,797	242,404,497		Total budgetary	240,368,834	2,035,663	...	219,373,861
305,503	...	...	...	305,503	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the *National Housing Act* and *Appropriation Act No. 3, 1975*. Limit $320,000 (Gross)	...	...	305,503	801
6,550,860	...	...	...	6,550,860	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, *Appropriation Act No. 3, 1953* and last amended by Vote 37b, *Appropriation Act No. 4, 1995-96*. Limit $6,633,697 (Net)	...	...	6,550,860	(7)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
5,000,000	...	...	...	5,000,000	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000 (*Appropriation Act No. 4, 1969*) (Net)	...	...	5,000,000	...
11,856,363	...	...	...	11,856,363		Total non-budgetary	...	...	11,856,363	794
						Total Program—				
5,145	**189,134,900**	**50,531,655**	**2,732,797**	**242,404,497**		**Budgetary**	**240,368,834**	**2,035,663**	**...**	**219,373,861**
11,856,363	**...**	**...**	**...**	**11,856,363**		**Non-budgetary**	**...**	**...**	**11,856,363**	**794**
						Total Department—				
32,722,466	**5,157,162,118**	**208,821,959**	**16,533,896**	**5,415,240,439**		**Budgetary**	**5,368,593,115**	**14,394,127**	**32,253,197**	**5,144,415,979**
59,868,706	**74,973,000**	**2,500,000**	**...**	**137,341,706**		**Non-budgetary**	**58,126,015**	**18,908,927**	**60,306,764**	**63,470,385**
						Canadian Polar Commission				
...	893,000	...	...	893,000	45	Program expenditures				
...	...	...	2,000	2,000		Transfer from TB Vote 15 [1]				
...	893,000	...	2,000	895,000		Total—Vote 45	857,892	37,108	...	929,315
...	68,000	...	6,107	74,107	(S)	Contributions to employee benefit plans	74,107	...	...	63,000
...	**961,000**	**...**	**8,107**	**969,107**		**Total Program—Budgetary**	**931,999**	**37,108**	**...**	**992,315**
						Total Ministry—				
32,722,466	**5,158,123,118**	**208,821,959**	**16,542,003**	**5,416,209,546**		**Budgetary**	**5,369,525,114**	**14,431,235**	**32,253,197**	**5,145,408,294**
59,868,706	**74,973,000**	**2,500,000**	**...**	**137,341,706**		**Non-budgetary**	**58,126,015**	**18,908,927**	**60,306,764**	**63,470,385**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Administration Program—												
Budgetary	116,353,678	115,364,514	10,332,077	10,332,077	458,000	458,000	...	...	...	...	127,143,755	126,154,591
Indian and Inuit Affairs Program												
Claims—												
Budgetary	180,582,170	180,582,170	7,999,962	7,999,962	454,479,163	453,701,441	...	...	...	...	643,061,295	642,283,573
Non-budgetary	...	...	...	...	...	...	...	...	125,485,343	58,126,015	125,485,343	58,126,015
Indian and Inuit programming	275,994,668	234,515,981	10,560,524	10,279,436	4,116,075,700	4,114,990,700	...	...	...	...	4,402,630,892	4,359,786,117
Total Program—												
Budgetary	456,576,838	415,098,151	18,560,486	18,279,398	4,570,554,863	4,568,692,141	...	...	...	...	5,045,692,187	5,002,069,690
Non-budgetary	...	...	...	...	...	...	...	...	125,485,343	58,126,015	125,485,343	58,126,015
Northern Affairs Program												
Northern affairs programming—												
Budgetary	156,337,711	154,360,425	6,069,886	6,069,886	79,996,900	79,938,523	...	...	...	...	242,404,497	240,368,834
Non-budgetary	...	...	...	...	...	...	...	...	11,856,363	...	11,856,363	...
Total Program—												
Budgetary	156,337,711	154,360,425	6,069,886	6,069,886	79,996,900	79,938,523	...	...	...	...	242,404,497	240,368,834
Non-budgetary	...	...	...	...	...	...	...	...	11,856,363	...	11,856,363	...
Total Department—												
Budgetary	729,268,227	684,823,090	34,962,449	34,681,361	4,651,009,763	4,649,088,664	...	...	...	...	5,415,240,439	5,368,593,115
Non-budgetary	...	...	...	...	...	...	...	...	137,341,706	58,126,015	137,341,706	58,126,015
Canadian Polar Commission—												
Budgetary	941,907	904,799	...	...	27,200	27,200	...	...	...	...	969,107	931,999
Total Ministry—												
Budgetary	730,210,134	685,727,889	34,962,449	34,681,361	4,651,036,963	4,649,115,864	...	...	...	...	5,416,209,546	5,369,525,114
Non-budgetary	...	...	...	...	...	...	...	...	137,341,706	58,126,015	137,341,706	58,126,015

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Administration Program				
					Contributions				
...	458,000	...	...	458,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
...	**458,000**	...	...	**458,000**	**Total Program**	**458,000**	...	...	**458,000**
					Indian and Inuit Affairs Program				
					Grants				
					Claims				
...	48,794,000	1	307,087	49,101,088	Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec	49,101,088	...	...	46,953,148
...	11,562,000	...	(302,002)	11,259,998	Capital grants to the Cree and Naskapi Bands of Quebec	11,259,998	...	...	21,086,096
...	318,000	...	...	318,000	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	318,000	...	...	310,668
...	121,890,000	30,000,000	(5,711,010)	146,178,990	Grants to Indian bands to settle specific claims	146,071,990	107,000	...	173,798,007
...	10,941,000	...	5,092,169	16,033,169	Grants to the beneficiaries or implementing bodies of comprehensive land claim agreements or comprehensive land claim settlements	15,425,447	607,722	...	9,149,521
...	139,810,000	2,606,635	(7,665)	142,408,970	(S) Grants to aboriginal organizations designated to receive claim settlement payments under comprehensive land claim settlement acts	142,408,970	...	...	149,126,088
...	23,775,000	...	(1,793,319)	21,981,681	Grants to entitled bands for the settlement of treaty land entitlement claims in the provinces of Saskatchewan and Manitoba	21,981,681	...	...	21,981,779
...	1,000,000	...	(42,810)	957,190	Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	957,190	...	...	1,130,931
...	1,000,000	...	134,198	1,134,198	Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan	1,134,198	...	...	1,188,797

...	...	8,000,000	...	8,000,000	Payments to Piikani Nation to implement economic development components of the Piikani Nation/Canada/Alberta/Settlement Agreement	8,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,000,000
...	359,090,000	40,606,636	(2,323,352)	397,373,284		396,658,562	714,722	...	428,725,035
					Indian and Inuit programming				
...	1,400,000	...	420,395	1,820,395	(S) Indian Annuities Treaty payments	1,820,395	...	...	1,648,012
...	300,000	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	400,000	...	(390,915)	9,085	Grants to Indians and Inuit to provide elementary and secondary educational support services	9,085	...	...	17,385
...	4,500,000	...	(2,248,112)	2,251,888	Grants to Indians and Inuit to support their post-secondary educational advancement	2,251,888	...	...	2,331,149
...	45,000	...	(541)	44,459	Grants to Inuit to support their cultural advancement	44,459	...	...	43,291
...	11,000,000	...	(7,876,184)	3,123,816	Grants to indigent Indians resident on reserves to provide social assistance	3,123,816	...	...	3,465,184
...	5,621,000	...	(1,239,287)	4,381,713	Grants to provide culturally appropriate abuse prevention and protection services for Indian children resident on reserves	4,381,713	...	...	4,132,832
...	136,000	...	(125,001)	10,999	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	10,999	...	...	3,150
...	197,562,000	...	(73,467,278)	124,094,722	Grants to Indian bands, their district councils and Inuit settlements to support their administration	124,094,722	...	...	122,394,482
...	25,583,000	...	730,778	26,313,778	Payments to Yukon First Nations pursuant to individual self-government agreements	26,313,778	...	...	23,837,800
...	3,780,000	...	42,566	3,822,566	Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*	3,822,566	...	...	3,754,678
...	8,220,000	...	...	8,220,000	Grant to the Miawpukek Indian Band to support designated programs	8,220,000	...	...	8,058,000
...	5,608,000	...	(453,089)	5,154,911	Grants to representative status Indian organizations to support their administration	5,154,911	...	...	5,117,267
...	1,278,000	...	...	1,278,000	Grant to the National Aboriginal Achievement Foundation	1,278,000	..	...	1,252,500
...	36,570,000	...	(159,320)	36,410,680	Payments to self-governing aboriginal organizations, pursuant to comprehensive land claim agreements, self-government agreements or treaty legislation	36,410,680	...	...	34,845,972
...	26,534,000	...	329,838	26,863,838	Grant for Mi'kmaq education in Nova Scotia	26,863,838	...	...	26,021,000
...	...	...	650,000	650,000	Grant to the province of British Columbia to facilitate the settlement of a specific claim with Pacheedaht First Nation	650,000	...	...	...
...	...	...	859,750	859,750	Payment to the Province of Alberta to facilitate implementation of the Canada/Cold Lake First Nations Settlement Agreement	859,750	...	...	...
...	328,537,000	...	(82,926,400)	245,610,600		245,610,600	...	...	237,222,702
...	**687,627,000**	**40,606,636**	**(85,249,752)**	**642,983,884**	**Total—Grants**	**642,269,162**	**714,722**	**...**	**665,947,737**
					Contributions				
					Claims				
...	8,229,000	...	3,797,043	12,026,043	Contributions to native claimants for the preparation and submission of claims	11,963,043	63,000	...	11,844,533
...	577,000	...	73,745	650,745	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the *Cree-Naskapi (of Quebec) Act*	650,745	...	...	725,745

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	37,474,000	...	(12,719,232)	24,754,768	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements	24,754,768	...	...	23,056,832
...	550,000	...	489,097	1,039,097	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	1,039,097	...	...	1,418,901
...	200,000	...	23,592	223,592	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	223,592	...	...	271,929
...	2,359,000	...	(1,040,017)	1,318,983	Canada's contribution to the British Columbia Treaty Commission for operating costs	1,318,983	...	...	1,553,644
...	9,750,000	...	1,710,658	11,460,658	Funding to native claimant entitees or organizations for negotiation preparedness	11,460,658	...	...	11,899,536
...	5,916,000	...	(1,896,000)	4,020,000	Contributions to the British Columbia Treaty Commissioners for the purpose of supporting First Nations in the British Columbia Treaty Commission process	4,020,000	...	...	4,330,000
...	500,000	...	(300,000)	200,000	Payments to claimant groups to perform enrolment and ratification activities associated with claims settlements prior to effective date of final settlement agreements	200,000	...	...	...
...	...	...	1,411,993	1,411,993	Contributions to First Nations in the British Columbia treaty process, their organizations, the province of British Columbia and third parties for treaty-related measures	1,411,993	...	...	2,046,055
...	65,555,000	...	(8,449,121)	57,105,879		57,042,879	63,000	...	57,147,175
					Indian and Inuit programming				
...	4,505,000	...	(4,505,000)	...	Contributions to Indian bands for land selection	...	...	...	...
...	8,577,000	...	12,918,352	21,495,352	Contributions to Indian bands for land and estates management	21,495,352	...	...	17,401,240
...	7,922,000	...	(1,582,270)	6,339,730	Contributions to Indian bands for registration administration	6,339,730	...	...	7,669,138
...	7,374,000	...	1,028,648	8,402,648	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	8,402,648	...	...	8,315,352
...	15,000,000	...	(11,168,349)	3,831,651	Indian environmental partnership program funding	3,831,651	...	...	6,445,290
...	6,544,000	...	8,152,570	14,696,570	Contributions for the purpose of resource development	14,696,570	...	...	15,116,816
...	9,099,000	...	5,699,800	14,798,800	Contributions to the Province of Newfoundland and Labrador for the provision of programs and services to native people resident in Newfoundland and Labrador	14,798,800	...	...	8,789,000

					Payments totalling $3,559,152,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:				
...	164,585,000	...	(44,602,626)	119,982,374	Economic development	119,182,374	800,000	...	129,363,323
...	1,239,282,000	...	(19,821,345)	1,219,460,655	Education	1,219,460,655	...	...	1,209,442,885
...	1,118,596,000	...	16,907,780	1,135,503,780	Social development	1,135,503,780	...	...	1,113,833,891
...	924,715,000	35,522,880	3,174,797	963,412,677	Capital facilities and maintenance	963,412,677	...	...	902,814,403
...	111,974,000	...	70,117,354	182,091,354	Indian government support	182,091,354	...	...	178,701,932
...	14,700,000	...	2,279,102	16,979,102	Contributions to Inuit and Innu communities, *Indian Act* bands and band groupings to facilitate their participation in negotiation of the inherent right of self-government	16,979,102	...	...	18,604,488
...	81,580,000	...	(820,574)	80,759,426	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	80,759,426	...	...	81,221,922
...	13,957,000	...	20,868,748	34,825,748	Contributions for the purpose of consultation and policy development	34,625,748	200,000	...	39,975,274
...	32,000,000	...	(2,765,140)	29,234,860	Contributions to support the building of strong governance, administrative and accountability systems	29,149,860	85,000	...	23,512,327
...	...	...	1,286,793	1,286,793	Contributions to provincially based Indian commissions	1,286,793	...	...	1,106,766
...	...	...	17,363,580	17,363,580	Contributions for the Special education program for students living on reserve	17,363,580	...	...	...
...	3,760,410,000	35,522,880	74,532,220	3,870,465,100		3,869,380,100	1,085,000	...	3,762,314,047
...	**3,825,965,000**	**35,522,880**	**66,083,099**	**3,927,570,979**	**Total—Contributions**	**3,926,422,979**	**1,148,000**	...	**3,819,461,222**
					Program Summary by Business Line				
...	424,645,000	40,606,636	(10,772,473)	454,479,163	Claims	453,701,441	777,722	...	485,872,210
...	4,088,947,000	35,522,880	(8,394,180)	4,116,075,700	Indian and Inuit programming	4,114,990,700	1,085,000	...	3,999,536,749
...	**4,513,592,000**	**76,129,516**	**(19,166,653)**	**4,570,554,863**	**Total Program**	**4,568,692,141**	**1,862,722**	...	**4,485,408,959**
					Northern Affairs Program				
					Grants				
					Northern affairs programming				
...	636,000	...	...	636,000	Grants to the Canadian universities and institutes for northern scientific research training	636,000	...	...	662,000
...	76,000	...	...	76,000	Grant to the Association of Canadian Universities for Northern Studies for the purpose of coordinating the northern scientific activities of Canadian universities	76,000	...	...	76,000
...	5,000	...	(5,000)	...	Grants to individuals and organizations to promote the safe development, use and conservation of the North's natural resources	...	...	...	...
...	4,500	...	...	4,500	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	4,500	...	...	4,500
...	...	5,000,000	(3,652,000)	1,348,000	Grants to the Yukon Territorial Government for transitional costs set out in the Yukon Northern Affairs Program Devolution Transfer Agreement	1,348,000	...	...	1,935,000
...	**721,500**	**5,000,000**	**(3,657,000)**	**2,064,500**	**Total—Grants**	**2,064,500**	...	...	**2,677,500**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Contributions				
					Northern affairs programming				
...	41,202,000	...	...	41,202,000	Contributions to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit	41,202,000	...	...	40,394,000
...	4,814,000	...	725,734	5,539,734	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	5,539,734	...	...	4,816,918
...	3,533,300	1,434,000	970,139	5,937,439	Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	5,937,439	...	...	2,863,258
...	80,000	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	7,958,000	...	(4,524,706)	3,433,294	Contributions to territorial governments in relation to regional development and infrastructure projects	3,433,294	...	...	980,000
...	8,714,100	6,540,000	6,485,833	21,739,933	Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	21,681,556	58,377	...	19,740,109
...	**66,301,400**	**7,974,000**	**3,657,000**	**77,932,400**	**Total—Contributions**	**77,874,023**	**58,377**	...	**68,874,285**
...	**67,022,900**	**12,974,000**	...	**79,996,900**	**Total Program**	**79,938,523**	**58,377**	...	**71,551,785**
...	**4,581,072,900**	**89,103,516**	**(19,166,653)**	**4,651,009,763**	**Total Department**	**4,649,088,664**	**1,921,099**	...	**4,557,418,744**
					Canadian Polar Commission				
					Contributions				
...	18,000	...	9,200	27,200	Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	27,200	...	...	10,000
...	**18,000**	...	**9,200**	**27,200**	**Total Program**	**27,200**	...	...	**10,000**
...	**4,581,090,900**	**89,103,516**	**(19,157,453)**	**4,651,036,963**	**Total Ministry**	**4,649,115,864**	**1,921,099**	...	**4,557,428,744**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Claims			
Indian economic development	...	439,492	14,492
Total Program—Non-budgetary	**...**	**439,492**	**14,492**
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Northern affairs programming			
Inuit loan fund	...	...	8
Total Program—Non-budgetary	**...**	**...**	**8**
Total Ministry—			
Non-budgetary	**...**	**439,492**	**14,500**

Revenues

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	192,369	49,970
Adjustments to prior year's payables—		
Operation and maintenance	...	171,161
	192,369	221,131
Sales of goods and services –		
Services of a non-regulatory nature	...	315
Miscellaneous non-tax revenues	32,275	66,301
Total Program	**224,644**	**287,747**
Indian and Inuit Affairs Program		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Indian economic development fund	497,522	515,430
Council for Yukon Indians	856,215	1,041,354
Native claimants	4,813,879	6,376,050
First Nations in British Columbia	2,835,148	2,782,906
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	993,472	1,035,754
Stoney perpetual loan	11,689	...
	10,007,925	11,751,494
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	12,195,569	9,397,647
Refunds of previous year's salary	22,276	...
Adjustments to prior year's payables—		
Operation and maintenance	1,499,196	890,374
	13,717,041	10,288,021
Sales of goods and services—		
Rights and privileges	...	43,325
Services of a non-regulatory nature	29,025	...
	29,025	43,325
Proceeds from the disposal of surplus Crown assets	78,132	212,067

Revenues—*Concluded*

	Current year	Previous year
	$	$
Miscellaneous non-tax revenues—		
Treaty land entitlement (Saskatchewan)	5,500,000	5,500,000
Sundries	2,126,188	1,772,453
	7,626,188	7,272,453
Total Program	**31,458,311**	**29,567,360**
Northern Affairs Program		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Government of the Yukon Territory	1,907	9,090
Inuit loan fund	8,076	8,763
Yukon Energy Corporation	550,823	45,340
Other accounts—		
Esso Ltd—Norman Wells Project profits	90,241,767	92,571,617
	90,802,573	92,634,810
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	1,870,334	588,962
Adjustments to prior year's payables—		
Operation and maintenance	378,440	272,635
	2,248,774	861,597
Sales of goods and services—		
Rights and privileges—		
Canada mining—		
Licences	1,188,194	...
Royalties	25,066,055	5,700,325
Forestry	69,884	88,600
Land, building and machinery rentals	207,376	592,595
Oil and gas royalties	13,478,698	26,664,253
Quarrying royalties	172,758	...
Water rentals	...	161,263
Sundries	...	14,288
	40,182,965	*33,221,324*
Services of a non-regulatory nature	*53,299*	...
Other fees and charges—		
Canada mining fees	...	1,449,318
Land use fees	...	86,724
Other fees	...	71
	...	*1,536,113*
	40,236,264	34,757,437
Proceeds from the disposal of surplus Crown assets	...	5,145
Miscellaneous non-tax revenues—		
Deferred revenues	198,347	...
Sundries	8,298,013	4,722,025
	8,496,360	4,722,025
Total Program	**141,783,971**	**132,981,014**
Total Ministry	**173,466,926**	**162,836,121**

[1] Interest unless otherwise indicated.

SECTION 14

2002-2003

PUBLIC ACCOUNTS OF CANADA

Industry

Department
Atlantic Canada Opportunities Agency
Business Development Bank of Canada
Canadian Space Agency
Canadian Tourism Commission
Competition Tribunal
Copyright Board
Economic Development Agency of Canada for the Regions of Quebec
Enterprise Cape Breton Corporation
National Research Council of Canada
Natural Sciences and Engineering Research Council
Office of Infrastructure of Canada
Social Sciences and Humanities Research Council
Standards Council of Canada
Statistics Canada
Western Economic Diversification

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Department

Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Descriptions

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshall the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate governance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunications industry and targeted financial assistance will promote investment and leading edge technologies.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objectives

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Descriptions

Development

This business line includes the agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, finance, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objectives

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small- and medium-sized enterprises.

Canadian Space Agency

Objectives

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Descriptions

Space knowledge, applications and industry development

The Canadian Space Agency works with universities and industry across Canada to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

Canadian Tourism Commission

Objectives

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

Competition Tribunal

Objectives

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the *Competition Act* as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Descriptions

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objectives

To fix royalties which are fair and equitable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Descriptions

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communica-

tion signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objectives

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

(a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;

(b) emphasize long-term economic development and sustainable employment and income creation;

(c) focus on small- and medium-sized enterprises (SMEs) and the development and enhancement of entrepreneurship.

Business Line Descriptions

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multisectorial federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.
- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy whithin the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and actors in economic development on the programs and services provided by federal government departments and organizations for small- and medium-sized enterprises.
- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

Enterprise Cape Breton Corporation

Objectives

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objectives

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Descriptions

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research programs, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objectives

Strengthen Canada's economy and quality of life through the productive use of knowledge by the support of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Descriptions

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Office of Infrastructure of Canada

Objectives

The objectives of the Office of Infrastructure of Canada is to provide strategic advice and policy direction for Crown corporations and for physical infrastructure investments that enhance the quality of Canada's environment, support sustainable economic growth or improve community infrastructure.

Business Line Descriptions

Infrastructure investments

This business line supports investments in physical infrastructure projects that enhance the quality of Canada's environment, support sustainable economic growth, or improve community infrastructure, approaches and best practices.

Social Sciences and Humanities Research Council

Objectives

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Descriptions

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

Standards Council of Canada

Objectives

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objectives

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Descriptions

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors effecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objectives

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Descriptions

Western Economic Diversification

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	424,556,000	...	...	424,556,000	1	Operating expenditures				
...	...	55,364,359	...	55,364,359	1a	Operating expenditures				
...	...	1	...	1	1b	Transfer of $10,642,675 from Industry Vote 5				
...	...	...	10,642,675	10,642,675		Transfer from: Vote 5				
...	...	...	260,000	260,000		TB Vote 10 [1]				
...	...	...	18,209,000	18,209,000		TB Vote 15 [1]				
...	424,556,000	55,364,360	29,111,675	509,032,035		Total—Vote 1	502,131,171	6,900,864	...	493,378,214
...	...	1	...	1	2b	Program Liability Ceiling under the *Canada Small Business Financing Act*—In accordance with subsection 13(2) of the Act, the maximum aggregate contingent liability of the Minister is established at $400,000,000	...	1	...	...
...	933,109,000	...	...	933,109,000	5	Grants and contributions				
...	...	47,137,420	...	47,137,420	5a	Grants and contributions				
...	...	...	(10,642,675)	(10,642,675)		Transfer to Vote 1				
...	933,109,000	47,137,420	(10,642,675)	969,603,745		Total—Vote 5	673,858,232	295,745,513	...	798,462,229
...	65,218	...	1,728	66,946	(S)	Minister of Industry—Salary and motor car allowance	66,946	...	...	65,008
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...
55,680,341	(3,280,000)	...	3,280,000	55,680,341	(S)	Canadian Intellectual Property Office Revolving Fund				
...	...	...	165,307	165,307		Transfer from TB Vote 5 [1]				
55,680,341	(3,280,000)	...	3,445,307	55,845,648		Total	(6,668,521)	...	62,514,169	(7,263,892)
...	32,000,000	2,200,000	(5,280,259)	28,919,741	(S)	Liabilities under the *Small Business Loans Act*	28,919,741	...	...	53,658,568
...	29,000,000	4,740,000	1,170,205	34,910,205	(S)	Liabilities under the *Canada Small Business Financing Act*	34,910,205	...	...	20,833,969
...	53,545,000	...	11,093,705	64,638,705	(S)	Contributions to employee benefit plans	64,638,705	...	...	49,957,000
241,600	...	...	565,234	806,834	(S)	Spending of proceeds from the disposal of surplus Crown assets	663,000	...	143,834	191,621

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	...	1,500	1,500	(S)	Collection agency fees	1,500	...	...	10,309
...	...	...	196,928	196,928	(S)	Refunds of amounts credited to revenues in previous years	196,928	...	...	247,095
55,921,941	1,478,995,218	109,441,781	19,663,348	1,664,022,288		Total budgetary	1,298,717,907	302,646,378	62,658,003	1,409,540,121
...	300,000	...	...	300,000	L10	Payments pursuant to subsection 14(2) of the *Department of Industry Act* (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act* (Gross)	...	500,000	...	...
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. *Appropriation Act No. 1, 1970*. Limit $1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
						Total Department—				
55,921,941	**1,478,995,218**	**109,441,781**	**19,663,348**	**1,664,022,288**		**Budgetary**	**1,298,717,907**	**302,646,378**	**62,658,003**	**1,409,540,121**
1,950,000	**800,000**	**...**	**...**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**
						Atlantic Canada Opportunities Agency				
...	69,977,000	...	...	69,977,000	20	Operating expenditures				
...	...	2,524,875	...	2,524,875	20a	Operating expenditures				
...	...	1	...	1	20b	Transfer of $2,552,499 from Industry Vote 25				
...	...	...	2,552,499	2,552,499		Transfer from: Vote 25				
...	...	...	1,372,000	1,372,000		TB Vote 10 (1)				
...	...	...	1,990,000	1,990,000		TB Vote 15 (1)				
...	69,977,000	2,524,876	5,914,499	78,416,375		Total—Vote 20	78,416,374	1	...	71,197,213
...	364,792,000	...	...	364,792,000	25	Grants and contributions				
...	...	...	(2,552,499)	(2,552,499)		Transfer to Vote 20				
...	364,792,000	...	(2,552,499)	362,239,501		Total—Vote 25	268,276,005	93,963,496	...	232,532,840
...	2,000,000	2,400,000	(1,251,449)	3,148,551	(S)	Liabilities in Atlantic Canada under the *Small Business Loans Act*	3,148,551	...	...	5,946,783
...	2,000,000	650,000	(388,221)	2,261,779	(S)	Liabilities under the *Canada Small Business Financing Act*	2,261,779	...	...	1,497,135
...	1,000,000	(900,000)	(100,000)	...	(S)	Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	6,304
...	6,924,000	...	1,120,603	8,044,603	(S)	Contributions to employee benefit plans	8,044,603	...	...	6,244,000

25,000	...	...	4,534	29,534	(S)	Spending of proceeds from the disposal of surplus Crown assets	29,498	...	36	3,894
...	...	...	33,942	33,942	(S)	Refunds of amounts credited to revenues in previous years	33,942	...	...	577,031
25,000	**446,693,000**	**4,674,876**	**2,781,409**	**454,174,285**		**Total Program—Budgetary**	**360,210,752**	**93,963,497**	**36**	**318,005,200**
						Business Development Bank of Canada				
853,677,000	...	...	(853,677,000)(2)	...	(S)	(L) The aggregate of borrowings and contingent liabilities of the Business Development Bank of Canada must not at any time exceed twelve times the equity of the Bank (section 30, *Business Development Bank of Canada Act*, amended 1995)	...	...	...	...
853,677,000	...	...	**(853,677,000)**	...		**Total Program—Non-budgetary**	...	...	...	...
						Canadian Space Agency				
...	111,784,000	...	...	111,784,000	30	Operating expenditures				
...	...	3,699,991	...	3,699,991	30a	Operating expenditures				
...	...	...	120,000	120,000		Transfer from: TB Vote 10 (1)				
...	...	...	913,000	913,000		TB Vote 15 (1)				
...	111,784,000	3,699,991	1,033,000	116,516,991		Total—Vote 30	114,144,352	2,372,639	...	116,699,586
...	164,312,000	...	...	164,312,000	35	Capital expenditures				
...	...	1,348,364	...	1,348,364	35a	Capital expenditures				
...	164,312,000	1,348,364	...	165,660,364		Total—Vote 35	155,683,631	9,976,733	...	166,036,098
...	52,081,000	...	...	52,081,000	40	Grants and contributions	52,011,222	69,778	...	47,044,031
...	7,660,000	...	(592,986)	7,067,014	(S)	Contributions to employee benefit plans	7,067,014	...	...	6,343,000
30	...	...	20,507	20,537	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,210	...	16,327	9,172
30	**335,837,000**	**5,048,355**	**460,521**	**341,345,906**		**Total Program—Budgetary**	**328,910,429**	**12,419,150**	**16,327**	**336,131,887**
						Canadian Tourism Commission				
...	83,166,000	...	...	83,166,000	45	Program expenditures				
...	...	2,842,000	...	2,842,000	45a	Program expenditures				
...	...	...	288,000	288,000		Transfer from TB Vote 15 (1)				
...	83,166,000	2,842,000	288,000	86,296,000		Total—Vote 45	86,296,000	...	...	103,688,000
...	**83,166,000**	**2,842,000**	**288,000**	**86,296,000**		**Total Program—Budgetary**	**86,296,000**	...	...	**103,688,000**
						Competition Tribunal				
...	1,395,000	...	...	1,395,000	50	Program expenditures				
...	...	63,262	...	63,262	50a	Program expenditures				
...	...	...	85,000	85,000		Transfer from: TB Vote 10 (1)				
...	...	...	69,000	69,000		TB Vote 15 (1)				
...	1,395,000	63,262	154,000	1,612,262		Total—Vote 50	1,588,620	23,642	...	1,552,395

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	145,000	...	...	145,000	(S)	Contributions to employee benefit plans	135,616	9,384	...	137,000
...	**1,540,000**	**63,262**	**154,000**	**1,757,262**		**Total Program—Budgetary**	**1,724,236**	**33,026**	**...**	**1,689,395**
						Copyright Board				
...	2,092,000	...	...	2,092,000	55	Program expenditures				
...	...	83,250	...	83,250	55a	Program expenditures				
...	...	...	94,000	94,000		Transfer from TB Vote 15 (1)				
...	2,092,000	83,250	94,000	2,269,250		Total—Vote 55	2,134,994	134,256	...	1,817,493
...	285,000	...	...	285,000	(S)	Contributions to employee benefit plans	221,577	63,423	...	216,000
...	**2,377,000**	**83,250**	**94,000**	**2,554,250**		**Total Program—Budgetary**	**2,356,571**	**197,679**	**...**	**2,033,493**
						Economic Development Agency of Canada for the Regions of Quebec				
...	41,635,000	...	...	41,635,000	60	Operating expenditures				
...	...	1	...	1	60a	Transfer of $607,901 from Industry Vote 65				
...	...	...	607,901	607,901		Transfer from: Vote 65				
...	...	...	186,150	186,150		TB Vote 10 (1)				
...	...	...	1,261,000	1,261,000		TB Vote 15 (1)				
...	41,635,000	1	2,055,051	43,690,052		Total—Vote 60	42,391,603	1,298,449	...	40,326,217
...	427,091,000	...	...	427,091,000	65	Grants and contributions				
...	...	...	(607,901)	(607,901)		Transfer to Vote 60				
...	427,091,000	...	(607,901)	426,483,099		Total—Vote 65	277,769,702	148,713,397	...	175,142,559
...	17,000,000	8,480,000	(5,531,657)	19,948,343	(S)	Liabilities under the *Small Business Loans Act*	19,948,343	...	...	27,757,685
...	14,000,000	13,590,000	(5,784,608)	21,805,392	(S)	Liabilities under the *Canada Small Business Financing Act*	21,805,392	...	...	13,771,195
...	4,668,000	...	577,361	5,245,361	(S)	Contributions to employee benefit plans	5,245,361	...	...	3,735,330
9,869	...	...	3,878	13,747	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,996	...	2,751	25,076
9,869	**504,394,000**	**22,070,001**	**(9,287,876)**	**517,185,994**		**Total Program—Budgetary**	**367,171,397**	**150,011,846**	**2,751**	**260,758,062**

						Enterprise Cape Breton Corporation				
...	35,108,000	...	...	35,108,000	70	Payments to the Enterprise Cape Breton Corporation				
...	...	2,000,000	...	2,000,000	70a	Payments to the Enterprise Cape Breton Corporation				
...	...	...	59,000	59,000		Transfer from TB Vote 15 (1)				
...	35,108,000	2,000,000	59,000	37,167,000		Total—Vote 70	35,017,000	2,150,000	...	37,608,000
...	**35,108,000**	**2,000,000**	**59,000**	**37,167,000**		**Total Program—Budgetary**	**35,017,000**	**2,150,000**	**...**	**37,608,000**
						National Research Council of Canada				
...	295,486,000	...	...	295,486,000	75	Operating expenditures				
...	...	30,748,317	...	30,748,317	75a	Operating expenditures				
...	...	2,108,810	...	2,108,810	75b	Operating expenditures				
...	...	...	407,000	407,000		Transfer from: TB Vote 10 (1)				
...	...	...	5,064,000	5,064,000		TB Vote 15 (1)				
...	295,486,000	32,857,127	5,471,000	333,814,127		Total—Vote 75	332,500,451	1,313,676	...	310,871,027
...	69,199,000	...	...	69,199,000	80	Capital expenditures				
...	...	26,417,200	...	26,417,200	80a	Capital expenditures				
...	...	2,815,050	...	2,815,050	80b	Capital expenditures				
...	69,199,000	29,232,250	...	98,431,250		Total—Vote 80	98,377,591	53,659	...	66,983,113
...	132,670,000	...	...	132,670,000	85	Grants and contributions				
...	...	9,190,000	...	9,190,000	85a	Grants and contributions				
...	...	5,380,000	...	5,380,000	85b	Contributions				
...	132,670,000	14,570,000	...	147,240,000		Total—Vote 85	147,188,414	51,586	...	149,784,296
					(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the *National Research Council Act*:				
22,076,251	...	...	...	22,076,251		Unspent amount at beginning of year				
...	67,144,000	...	10,683,389	77,827,389		Amount received during the year				
22,076,251	67,144,000	...	10,683,389	99,903,640		Total	91,304,326	...	8,599,314	77,933,820
...	35,494,000	...	13,282,172	48,776,172	(S)	Contributions to employee benefit plans	48,776,172	...	...	34,824,000
13,816	...	...	734,360	748,176	(S)	Spending of proceeds from the disposal of surplus Crown assets	729,782	...	18,394	851,443
22,090,067	**599,993,000**	**76,659,377**	**30,170,921**	**728,913,365**		**Total Program—Budgetary**	**718,876,736**	**1,418,921**	**8,617,708**	**641,247,699**
						Natural Sciences and Engineering Research Council				
...	30,360,000	...	...	30,360,000	90	Operating expenditures				
...	...	1,436,900	...	1,436,900	90a	Operating expenditures				
...	...	...	449,866	449,866		Transfer from: TB Vote 5 (1)				
...	...	...	116,229	116,229		TB Vote 10 (1)				
...	...	...	177,000	177,000		TB Vote 15 (1)				
...	30,360,000	1,436,900	743,095	32,539,995		Total—Vote 90	31,888,114	651,881	...	29,361,536

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	608,101,000	...	...	608,101,000	95	Grants				
...	...	41,500,000	...	41,500,000	95a	Grants				
...	608,101,000	41,500,000	...	649,601,000		Total—Vote 95	616,025,999	33,575,001	...	555,507,850
...	3,155,000	...	217,541	3,372,541	(S)	Contributions to employee benefit plans	3,372,541	...	...	2,688,000
5,659	...	...	431	6,090	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,659	...	431	...
...	...	...	908	908	(S)	Collection agency fees	908	...	...	2,067
5,659	**641,616,000**	**42,936,900**	**961,975**	**685,520,534**		**Total Program—Budgetary**	**651,293,221**	**34,226,882**	**431**	**587,559,453**
						Office of Infrastructure of Canada [3]				
...	...	3,300,000	...	3,300,000	97a	Operating expenditures—Transfer of $2,726,000 from Privy Council Vote 50				
...	...	1,706,000	...	1,706,000	97b	Transfer of $1,800,000 from Industry Vote 98a				
...	...	...	2,726,000	2,726,000		Transfer from: Vote 50 (Privy Council)				
...	...	...	1,800,000	1,800,000		Vote 98a				
...	...	5,006,000	4,526,000	9,532,000		Total—Vote 97	9,033,056	498,944	...	4,803,200
...	...	1	...	1	98a	Contributions—Transfer of $5,385,000 from Privy Council Vote 55				
...	...	...	5,385,000	5,385,000		Transfer from Vote 55 (Privy Council)				
...	...	...	(1,800,000)	(1,800,000)		Transfer to Vote 97				
...	...	1	3,585,000	3,585,001		Total—Vote 98a	2,759,720	825,281	...	2,510,714
...	...	...	325,213	325,213	(S)	Contributions to employee benefit plans	325,213	...	...	179,600
...	...	**5,006,001**	**8,436,213**	**13,442,214**		**Total Program—Budgetary**	**12,117,989**	**1,324,225**	...	**7,493,514**
						Social Sciences and Humanities Research Council				
...	14,432,000	...	...	14,432,000	100	Operating expenditures				
...	...	1,649,436	...	1,649,436	100a	Operating expenditures				
...	...	300,000	...	300,000	100b	Operating expenditures				
...	...	...	338,747	338,747		Transfer from: TB Vote 5 [1]				
...	...	...	160,000	160,000		TB Vote 15 [1]				
...	14,432,000	1,949,436	498,747	16,880,183		Total—Vote 100	16,715,386	164,797	...	14,378,853

...	180,199,000	...	...	180,199,000	105	Grants				
...	...	9,155,000	...	9,155,000	105a	Grants				
...	...	595,000	...	595,000	105b	Grants				
...	180,199,000	9,750,000	...	189,949,000		Total—Vote 105	167,491,666	22,457,334	...	344,182,531
...	1,637,000	...	366,620	2,003,620	(S)	Contributions to employee benefit plans	2,003,620	...	...	1,458,000
...	...	...	1,933	1,933	(S)	Collection agency fees	1,933	...	...	1,837
...	**196,268,000**	**11,699,436**	**867,300**	**208,834,736**		**Total Program—Budgetary**	**186,212,605**	**22,622,131**	...	**360,021,221**
						Standards Council of Canada				
...	6,904,000	...	...	6,904,000	110	Payments to the Standards Council of Canada				
...	...	...	33,000	33,000		Transfer from TB Vote 15 (1)				
...	6,904,000	...	33,000	6,937,000		Total—Vote 110	6,579,600	357,400	...	6,940,000
...	**6,904,000**	...	**33,000**	**6,937,000**		**Total Program—Budgetary**	**6,579,600**	**357,400**	...	**6,940,000**
						Statistics Canada				
...	315,344,000	...	...	315,344,000	115	Program expenditures				
...	...	28,471,032	...	28,471,032	115a	Program expenditures				
...	...	2,460,000	...	2,460,000	115b	Program expenditures				
...	...	...	253,000	253,000		Transfer from: TB Vote 10 (1)				
...	...	...	9,891,000	9,891,000		TB Vote 15 (1)				
...	315,344,000	30,931,032	10,144,000	356,419,032		Total—Vote 115	346,849,130	9,569,902	...	526,420,880
...	57,888,000	...	17,986,066	75,874,066	(S)	Contributions to employee benefit plans	75,874,066	...	...	64,254,000
...	...	...	13,224	13,224	(S)	Spending of proceeds from the disposal of surplus Crown assets	13,224	...	...	46,131
...	**373,232,000**	**30,931,032**	**28,143,290**	**432,306,322**		**Total Program—Budgetary**	**422,736,420**	**9,569,902**	...	**590,721,011**
						Western Economic Diversification				
...	40,187,000	...	...	40,187,000	120	Operating expenditures				
...	...	2,086,062	...	2,086,062	120a	Operating expenditures				
...	...	...	974,000	974,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,358,000	1,358,000		TB Vote 15 (1)				
...	40,187,000	2,086,062	2,332,000	44,605,062		Total—Vote 120	41,101,602	3,503,460	...	45,084,151
...	271,035,000	...	...	271,035,000	125	Grants and contributions				
...	...	27,029,000	...	27,029,000	125a	Contributions				
...	271,035,000	27,029,000	...	298,064,000		Total—Vote 125	179,295,196	118,768,804	...	178,009,486
...	12,000,000	1,130,000	(3,010,803)	10,119,197	(S)	Liabilities under the *Small Business Loans Act*	10,119,197	...	...	17,355,341
...	10,000,000	(2,490,000)	1,584,223	9,094,223	(S)	Liabilities under the *Canada Small Business Financing Act*	9,094,223	...	...	6,429,787
...	4,856,000	...	(701,817)	4,154,183	(S)	Contributions to employee benefit plans	4,154,183	...	...	4,656,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
4,846	...	...	14,165	19,011	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,011	...	...	422
...	...	...	3,020,563	3,020,563	(S)	Refunds of amounts credited to revenues in previous years	3,020,563	...	...	48,688
...	...	...	23,959	23,959	(S)	Collection agency fees	23,959	...	...	2,722
4,846	**338,078,000**	**27,755,062**	**3,262,290**	**369,100,198**		**Total Program—Budgetary**	**246,827,934**	**122,272,264**	**...**	**251,586,597**
						Total Ministry—				
78,057,412	**5,044,201,218**	**341,211,333**	**86,087,391**	**5,549,557,354**		**Budgetary**	**4,725,048,797**	**753,213,301**	**71,295,256**	**4,915,023,653**[3]
855,627,000	**800,000**	**...**	**(853,677,000)**	**2,750,000**		**Non-budgetary**	**...**	**800,000**	**1,950,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] The *Business Development Bank of Canada Act*, 1995, introduced a change in the approach to financing the Bank's operations from an appropriation-based authority to one that is self-financing. As a result, effective 2002-2003, reference to the source and disposition of authority for the Business Development Bank of Canada will no longer appear in the Public Accounts. Investment limitations are outlined in the *BDBC Act*.

[3] During the year, Office of Infrastructure of Canada (part of Treasury Board Secretariat in 2001-2002) was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by $7,493,514.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Micro-economic policy	44,075,668	43,618,034	...	...	10,029,480	9,052,729	...	...	...	...	54,105,148	52,670,763
Marketplace rules and services	343,629,684	277,469,333	...	...	2,152,820	2,152,304	141,269,191	131,421,627	...	...	204,513,313	148,200,010
Industry sector development—												
Budgetary	268,235,501	258,101,031	...	...	1,021,251,391	726,483,145	7,191,809	7,191,809	...	...	1,282,295,083	977,392,367
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Corporate and management services	123,108,744	120,454,767	...	...	...	...	...	...	...	...	123,108,744	120,454,767
Sub-total—												
Budgetary	779,049,597	699,643,165	...	...	1,033,433,691	737,688,178	148,461,000	138,613,436	...	...	1,664,022,288	1,298,717,907
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(148,461,000)	(138,613,436)	...	...	...	...	(148,461,000)	(138,613,436)	...	...	...	...
Total Department—												
Budgetary	**630,588,597**	**561,029,729**	...	...	**1,033,433,691**	**737,688,178**	...	...	...	...	**1,664,022,288**	**1,298,717,907**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...
Atlantic Canada Opportunities Agency												
Development	62,804,330	62,804,294	...	...	367,649,831	273,686,335	...	...	...	...	430,454,161	336,490,629
Corporate administration	23,720,124	23,720,123	...	...	...	...	...	...	...	...	23,720,124	23,720,123
Total Program—Budgetary	**86,524,454**	**86,524,417**	...	...	**367,649,831**	**273,686,335**	...	...	...	...	**454,174,285**	**360,210,752**
Canadian Space Agency												
Space knowledge, applications and industry development	122,870,101	120,481,135	166,394,805	156,418,072	52,081,000	52,011,222	...	...	...	...	341,345,906	328,910,429
Total Program—Budgetary	**122,870,101**	**120,481,135**	**166,394,805**	**156,418,072**	**52,081,000**	**52,011,222**	...	...	...	...	**341,345,906**	**328,910,429**
Canadian Tourism Commission—												
Budgetary	**86,296,000**	**86,296,000**	...	...	...	...	...	...	...	...	**86,296,000**	**86,296,000**
Competition Tribunal—												
Budgetary	**1,757,262**	**1,724,236**	...	...	...	...	...	...	...	...	**1,757,262**	**1,724,236**
Copyright Board—												
Budgetary	**2,554,250**	**2,356,571**	...	...	...	...	...	...	...	...	**2,554,250**	**2,356,571**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	48,949,160	47,647,960	...	...	468,236,834	319,523,437	...	...	...	...	517,185,994	367,171,397
Total Program—Budgetary	**48,949,160**	**47,647,960**	**...**	**...**	**468,236,834**	**319,523,437**	**...**	**...**	**...**	**...**	**517,185,994**	**367,171,397**
Enterprise Cape Breton Corporation—Budgetary	**37,167,000**	**35,017,000**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**37,167,000**	**35,017,000**
National Research Council of Canada												
Research and technology innovation	301,107,999	281,337,849	105,068,118	107,606,437	51,636,623	40,139,744	...	...	...	...	457,812,740	429,084,030
Support for innovation and the national science and technology infrastructure	87,755,115	84,294,541	618,250	618,250	94,647,377	94,644,859	...	...	...	...	183,020,742	179,557,650
Program management	80,722,106	94,621,446	6,401,777	3,209,799	956,000	12,403,811	...	...	...	...	88,079,883	110,235,056
Total Program—Budgetary	**469,585,220**	**460,253,836**	**112,088,145**	**111,434,486**	**147,240,000**	**147,188,414**	**...**	**...**	**...**	**...**	**728,913,365**	**718,876,736**
Natural Sciences and Engineering Research Council												
Support of research and scholarship	35,919,534	35,267,222	...	...	649,601,000	616,025,999	...	...	...	...	685,520,534	651,293,221
Total Program—Budgetary	**35,919,534**	**35,267,222**	**...**	**...**	**649,601,000**	**616,025,999**	**...**	**...**	**...**	**...**	**685,520,534**	**651,293,221**
Office of Infrastructure of Canada (1)												
Infrastructure investments	9,857,213	8,913,570	...	444,699	3,585,001	2,759,720	...	...	...	...	13,442,214	12,117,989
Total Program—Budgetary	**9,857,213**	**8,913,570**	**...**	**444,699**	**3,585,001**	**2,759,720**	**...**	**...**	**...**	**...**	**13,442,214**	**12,117,989**
Social Sciences and Humanities Research Council												
Support of research and scholarship	18,885,736	18,720,939	...	...	189,949,000	167,491,666	...	...	...	...	208,834,736	186,212,605
Total Program—Budgetary	**18,885,736**	**18,720,939**	**...**	**...**	**189,949,000**	**167,491,666**	**...**	**...**	**...**	**...**	**208,834,736**	**186,212,605**

Standards Council of Canada—												
Budgetary	**6,937,000**	**6,579,600**	...	...	...	...	...	...	...	...	**6,937,000**	**6,579,600**
Statistics Canada												
Economic and social statistics	480,717,178	459,073,587	...	...	561,000	560,800	110,900,000	98,239,554	...	...	370,378,178	361,394,833
Census of population statistics	81,028,144	73,380,734	...	...	...	...	19,100,000	12,039,147	...	...	61,928,144	61,341,587
Sub-total	561,745,322	532,454,321	...	...	561,000	560,800	130,000,000	110,278,701	...	...	432,306,322	422,736,420
Revenues netted against expenditures	(130,000,000)	(110,278,701)	...	...	...	...	(130,000,000)	(110,278,701)	...	...	...	...
Total Program—Budgetary	**431,745,322**	**422,175,620**	...	...	**561,000**	**560,800**	...	...	...	...	**432,306,322**	**422,736,420**
Western Economic Diversification—												
Budgetary	**50,215,919**	**46,712,459**	**1,606,859**	**1,606,859**	**317,277,420**	**198,508,616**	...	...	...	...	**369,100,198**	**246,827,934**
Total Ministry—												
Budgetary	**2,039,852,768**	**1,939,700,294**	**280,089,809**	**269,904,116**	**3,229,614,777**	**2,515,444,387**	...	...	...	...	**5,549,557,354**	**4,725,048,797**
Non-budgetary	...	...	...	...	...	...	...	...	**2,750,000**	...	**2,750,000**	...

(1) During the year, Office of Infrastructure of Canada was transferred from Privy Council.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Micro-economic policy				
...	1,000,000	...	...	1,000,000	Grant to the Canada-Israel Industrial Research and Development Foundation	1,000,000	...	...	1,000,000
...	...	1,300,000	...	1,300,000	Grant to the International Telecommunications Union, Geneva, Switzerland	1,285,643	14,357	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	150,000,000
...	1,000,000	1,300,000	...	2,300,000		2,285,643	14,357	...	151,000,000
					Marketplace rules and services				
...	45,000	15,000	...	60,000	Grant to the Radio Advisory Board of Canada	60,000	...	...	45,000
					Industry sector development				
...	...	...	...	...	Items not required for the current year	...	...	...	123,500,000
...	**1,045,000**	**1,315,000**	**...**	**2,360,000**	**Total—Grants**	**2,345,643**	**14,357**	**...**	**274,545,000**
					Contributions				
					Micro-economic policy				
...	6,808,000	...	...	6,808,000	Contribution to the International Telecommunications Union, Geneva, Switzerland	6,028,386	779,614	...	5,488,602
...	3,490,000	...	(3,490,000)	...	Contribution to the Canadian Institute for Advanced Research	...	...	...	3,490,000
...	550,000	...	...	550,000	Contribution to Internal Trade Secretariat	376,934	173,066	...	377,870
...	...	...	336,480	336,480	Contributions under the Canada Community Investment Plan	326,766	9,714	...	1,949,301
...	...	...	35,000	35,000	Contributions under the Small Business Infrastructure Initiative Pilots	35,000	...	...	129,504
...	10,848,000	...	(3,118,520)	7,729,480		6,767,086	962,394	...	11,435,277
					Marketplace rules and services				
...	1,690,000	...	402,820	2,092,820	Contributions to various organizations working in the consumer interest	2,092,304	516	...	1,684,725
					Industry sector development				
...	33,882,000	...	998,516	34,880,516	Contribution to the Canadian Network for the advancement of research, industry and education	22,620,515	12,260,001	...	12,425,000
...	21,110,000	...	(619,280)	20,490,720	Contributions under the Community futures program	20,490,720	...	...	21,609,987
...	10,000,000	...	(10,000,000)	...	(S) Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...	...

...	33,986,000	...	1,000,000	34,986,000	Contributions under the Aboriginal business Canada program	34,525,593	460,407	...	34,069,673
...	33,950,000	16,000,000	(2,630,733)	47,319,267	Contributions under the Northern Ontario Development Fund	47,319,267	...	...	56,600,000
...	32,000,000	2,200,000	(5,280,259)	28,919,741	(S) Liabilities under the *Small Business Loans Act*	28,919,741	...	...	53,658,568
...	29,000,000	4,740,000	1,170,205	34,910,205	(S) Liabilities under the *Canada Small Business Financing Act*	34,910,205	...	...	20,833,969
...	375,359,000	...	(6,090,400)	369,268,600	Contributions under the Technology partnerships Canada program	327,770,211	41,498,389	...	319,656,677
...	490,000	...	...	490,000	Contributions under Canada/Quebec Agreement on Industrial Development	490,000	...	...	1
...	13,274,000	5,950,000	24,617,935	43,841,935	Contributions under the SchoolNet program	42,216,044	1,625,891	...	34,442,225
...	19,030,000	20,300,000	(20,520,810)	18,809,190	Contributions under the Community access program	18,370,036	439,154	...	14,987,309
...	345,000	...	...	345,000	Contributions under the Information highway, science and entrepreneurship camps program	322,840	22,160	...	316,336
...	25,100,000	...	(6,980,000)	18,120,000	Contributions under the Smart communities program	18,120,000	...	...	14,442,513
...	1,000,000	...	(478,000)	522,000	Contribution to the Industrial Research and Development Institute	474,024	47,976	...	963,499
...	317,000,000	...	383,984	317,383,984	Contributions under the Infrastructure Canada program	127,513,888	189,870,096	...	1,037,608
...	45,000,000	...	790,233	45,790,233	Contributions under the Structured Financing Facilities	1,033,950	44,756,283	...	232,248
...	...	3,572,420	(1,462,420)	2,110,000	Contribution under the Broadband for rural and northern development pilot program (BRAND)	1,041,151	1,068,849	...	...
...	...	...	115,000	115,000	Contributions under the Supply chain management project	71,440	43,560	...	14,151
...	...	...	250,000	250,000	Contributions to the Owner-Operator's Business Association of Canada	173,520	76,480	...	...
...	...	...	293,000	293,000	Contributions under the Canadian apparel and textiles program	...	293,000	...	...
...	...	...	2,406,000	2,406,000	Contribution program for Softwood Industry and Community Economic Adjustment Initiative	100,000	2,306,000	...	...
...	990,526,000	52,762,420	(22,037,029)	1,021,251,391		726,483,145	294,768,246	...	585,289,764
...	**1,003,064,000**	**52,762,420**	**(24,752,729)**	**1,031,073,691**	**Total—Contributions**	**735,342,535**	**295,731,156**	...	**598,409,766**
					Departmental Summary by Business Line				
...	11,848,000	1,300,000	(3,118,520)	10,029,480	Micro-economic policy	9,052,729	976,751	...	162,435,277
...	1,735,000	15,000	402,820	2,152,820	Marketplace rules and services	2,152,304	516	...	1,729,725
...	990,526,000	52,762,420	(22,037,029)	1,021,251,391	Industry sector development	726,483,145	294,768,246	...	708,789,764
...	**1,004,109,000**	**54,077,420**	**(24,752,729)**	**1,033,433,691**	**Total Department**	**737,688,178**	**295,745,513**	...	**872,954,766**
					Atlantic Canada Opportunities Agency				
					Grants				
					Development				
...	**2,000,000**	...	...	**2,000,000**	Grants to non-profit organizations to promote economic cooperation and development	**2,000,000**	...	...	**1,905,044**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Development				
...	317,296,000	...	(2,552,499)	314,743,501	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	226,913,512	87,829,989	...	216,165,134
...	45,496,000	...	...	45,496,000	Contributions to the Atlantic provinces under the Infrastructure Canada program	39,362,493	6,133,507	...	14,462,662
...	2,000,000	2,400,000	(1,251,449)	3,148,551	(S) Liabilities in Atlantic Canada under the *Small Business Loans Act*	3,148,551	...	...	5,946,783
...	2,000,000	650,000	(388,221)	2,261,779	(S) Liabilities under the *Canada Small Business Financing Act*	2,261,779	...	...	1,497,135
...	1,000,000	(900,000)	(100,000)	...	(S) Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*	...	...	...	6,304
...	**367,792,000**	**2,150,000**	**(4,292,169)**	**365,649,831**	**Total—Contributions**	**271,686,335**	**93,963,496**	**...**	**238,078,018**
...	**369,792,000**	**2,150,000**	**(4,292,169)**	**367,649,831**	**Total Program**	**273,686,335**	**93,963,496**	**...**	**239,983,062**
					Canadian Space Agency				
					Grants				
					Space knowledge, applications and industry development				
...	650,000	...	(560,000)	90,000	Grants for space research partnerships	90,000	...	...	87,500
...	150,000	...	(150,000)	...	Grants for scholarships for space-related research	...	...	...	79,590
...	100,000	...	(100,000)	...	Grants for postdoctoral fellowships	...	...	...	34,393
...	175,000	...	...	175,000	International Space University	175,000	...	...	275,000
...	50,000	...	(50,000)	...	Grants for the Youth awareness program	...	...	...	8,436
...	500,000	...	(400,000)	100,000	Joint Canadian Space Agency (CSA)/Networks of centres of excellence research program	100,000	...	...	500,000
...	**1,625,000**	**...**	**(1,260,000)**	**365,000**	**Total—Grants**	**365,000**	**...**	**...**	**984,919**
					Contributions				
					Space knowledge, applications and industry development				
...	500,000	...	(258,000)	242,000	Space science enhancement program	195,083	46,917	...	251,667
...	8,412,000	...	(1,501,965)	6,910,035	Contribution to the Earth observation program (EOP) of the European Space Agency (ESA)	6,910,035	...	...	3,534,001
...	5,355,000	...	(2,920,467)	2,434,533	Contribution to the Environmental satellite development program (ENVISAT) of the ESA	2,434,533	...	...	1,531,566

...	8,087,000	...	930,564	9,017,564	Contribution to the Advanced research in telecommunications systems program (ARTES) of the ESA	9,017,564	...	...	5,541,096
...	6,843,000	...	1,395,377	8,238,377	Contribution to the general budget of the ESA	8,215,516	22,861	...	5,332,165
...	146,000	...	50,000	196,000	Contributions for the Youth awareness program	196,000	...	...	181,864
...	21,000,000	...	668,000	21,668,000	Contributions to Payload flight demonstration program	21,668,000	...	...	26,000,000
...	113,000	...	7,376	120,376	Contribution to Data relay and technology mission program (DRTM) of the ESA	120,376	...	...	37,704
...	...	...	840,568	840,568	Contribution to Galileosat program definition phase of ESA	840,568	...	...	2,567,662
...	...	...	1,392,842	1,392,842	Contribution to the Earth observation preparatory program of ESA (EOPP)	1,392,842	...	...	1,081,387
...	...	...	247,390	247,390	Contribution to the Earth Watch—Global Monitoring for Environment and Security (GMES) program of ESA	247,390	...	...	...
...	...	...	408,315	408,315	Contribution to the AURORA program of ESA	408,315	...	...	...
...	**50,456,000**	...	**1,260,000**	**51,716,000**	**Total—Contributions**	**51,646,222**	**69,778**	...	**46,059,112**
...	**52,081,000**	...	...	**52,081,000**	**Total Program**	**52,011,222**	**69,778**	...	**47,044,031**
					Economic Development Agency of Canada for the Regions of Quebec				
					Grants				
					Promotion of the economic development of the regions of Quebec				
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	55,000	245,000	...	94,500
...	3,280,000	...	...	3,280,000	Grant to the Quebec Port Authority for construction of a cruise ship terminal and Pointe-à-Carcy improvements	3,280,000	...	...	13,000,000
...	**3,580,000**	...	...	**3,580,000**	**Total—Grants**	**3,335,000**	**245,000**	...	**13,094,500**
					Contributions				
					Promotion of the economic development of the regions of Quebec				
...	11,277,000	...	...	11,277,000	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	228,105	11,048,895	...	5,158,951
...	17,000,000	8,480,000	(5,531,657)	19,948,343	(S) Liabilities under the *Small Business Loans Act*	19,948,343	...	...	27,757,685
...	100,174,000	...	(41,085,773)	59,088,227	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	59,088,227	...	...	47,400,928
...	24,000,000	...	1,682,782	25,682,782	Contributions under the Community futures program	25,682,782	...	...	22,402,553
...	2,347,000	...	...	2,347,000	Special fund for the economic development and adjustment of Quebec fishing communities	2,059,881	287,119	...	2,936,437
...	117,190,000	...	5,694,384	122,884,384	Contributions under the Regional strategic initiative program	122,465,776	418,608	...	66,383,791
...	14,000,000	13,590,000	(5,784,608)	21,805,392	(S) Liabilities under the *Canada Small Business Financing Act*	21,805,392	...	...	13,771,195
...	3,500,000	...	31,280,706	34,780,706	Contributions under the Canadian support program for the Gaspé economy	26,979,101	7,801,605	...	993,363

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	165,023,000	...	1,820,000	166,843,000	Contributions to the province of Quebec under the Infrastructure Canada program	37,930,830	128,912,170	...	16,772,036
...	**454,511,000**	**22,070,000**	**(11,924,166)**	**464,656,834**	**Total—Contributions**	**316,188,437**	**148,468,397**	...	**203,576,939**
...	**458,091,000**	**22,070,000**	**(11,924,166)**	**468,236,834**	**Total Program**	**319,523,437**	**148,713,397**	...	**216,671,439**
					National Research Council of Canada				
					Grants				
					Research and technology innovation				
...	...	190,000	...	190,000	Program to increase Canadian science and technology capacity	142,250	47,750	...	...
...	...	...	...	...	International affiliations	550,871	(550,871)	...	...
...	...	190,000	...	190,000		693,121	(503,121)	...	...
					Program management				
...	956,000	...	...	956,000	International affiliations	403,811	552,189	...	790,988
...	**956,000**	**190,000**	...	**1,146,000**	**Total—Grants**	**1,096,932**	**49,068**	...	**790,988**
					Contributions				
					Research and technology innovation				
...	3,268,000	1,533,000	(29,499)	4,771,501	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	4,771,501	...	...	4,253,126
...	41,000,000	...	...	41,000,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	29,000,000	12,000,000	...	40,000,000
...	1,248,000	...	(60,671)	1,187,329	Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	1,187,329	...	...	1,189,261
...	1,200,000	847,000	2,440,793	4,487,793	National Science Foundation of the United States in support of the construction and operation of the Gemini telescopes	4,487,793	...	...	5,159,000
...	...	...	...	...	Items not required for the current year	...	...	...	2,000,000
...	46,716,000	2,380,000	2,350,623	51,446,623		39,446,623	12,000,000	...	52,601,387
					Support for innovation and the national science and technology infrastructure				
...	68,998,000	12,000,000	(14,073,367)	66,924,633	Contributions to Canadian firms to develop, adapt and exploit technology	66,922,115	2,518	...	68,160,093
...	16,000,000	...	11,722,744	27,722,744	Contributions to organizations to provide technological and research assistance to Canadian industry	27,722,744	...	...	28,231,828
...	84,998,000	12,000,000	(2,350,623)	94,647,377		94,644,859	2,518	...	96,391,921

					Program management				
...	...	...	...	...	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	12,000,000	(12,000,000)	...	...
...	**131,714,000**	**14,380,000**	...	**146,094,000**	**Total—Contributions**	**146,091,482**	**2,518**	...	**148,993,308**
					Program Summary by Business Line				
...	46,716,000	2,570,000	2,350,623	51,636,623	Research and technology innovation	40,139,744	11,496,879	...	52,601,387
...	84,998,000	12,000,000	(2,350,623)	94,647,377	Support for innovation and the national science and technology infrastructure	94,644,859	2,518	...	96,391,921
...	956,000	...	...	956,000	Program management	12,403,811	(11,447,811)	...	790,988
...	**132,670,000**	**14,570,000**	...	**147,240,000**	**Total Program**	**147,188,414**	**51,586**	...	**149,784,296**
					Natural Sciences and Engineering Research Council				
					Grants				
					Support of research and scholarship				
...	608,101,000	36,500,000	...	644,601,000	Grants and scholarships	611,025,999	33,575,001	...	555,507,850
...	...	5,000,000	...	5,000,000	Grant to Perimeter Institute for Theoretical Physics	5,000,000	...	...	...
...	**608,101,000**	**41,500,000**	...	**649,601,000**	**Total Program**	**616,025,999**	**33,575,001**	...	**555,507,850**
					Office of Infrastructure of Canada (1)				
					Contributions				
					Infrastructure investments				
...	...	1	3,585,000	3,585,001	Federation of Canadian Municipalities to develop the National Guide to Sustainable Municipal Infrastructure	2,759,720	825,281	...	2,510,714
...	...	**1**	**3,585,000**	**3,585,001**	**Total Program**	**2,759,720**	**825,281**	...	**2,510,714**
					Social Sciences and Humanities Research Council				
					Grants				
					Support of research and scholarship				
...	180,199,000	9,750,000	...	189,949,000	Grants and scholarships	167,491,666	22,457,334	...	344,182,531
...	**180,199,000**	**9,750,000**	...	**189,949,000**	**Total Program**	**167,491,666**	**22,457,334**	...	**344,182,531**
					Statistics Canada				
					Contributions				
					Economic and social statistics				
...	561,000	...	...	561,000	Contribution under the Health information program	560,800	200	...	560,800
...	**561,000**	...	...	**561,000**	**Total Program**	**560,800**	**200**	...	**560,800**
					Western Economic Diversification				
					Grants				
...	5,000,000	...	(5,000,000)	...	Grants for the Western diversification program	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	10,000,000
...	**5,000,000**	...	**(5,000,000)**	...	**Total—Grants**	...	...	...	**10,000,000**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
...	99,260,240	27,029,000	(7,679,846)	118,609,394	Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	111,715,944	6,893,450	...	127,479,144
...	10,774,760	...	2,631,819	13,406,579	Contributions under the Innovation and community investment program will be made towards activities that support innovation or assist communities to participate in the new knowledge-based economy	13,406,579	...	...	...
...	3,800,000	...	(451,806)	3,348,194	Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital	3,348,194	...	...	2,795,000
...	152,200,000	...	7,474,973	159,674,973	Contributions to the western provinces under the Infrastructure Canada program	47,799,619	111,875,354	...	21,063,939
...	12,000,000	1,130,000	(3,010,803)	10,119,197	(S) Liabilities under the *Small Business Loans Act*	10,119,197	...	...	17,355,341
...	10,000,000	(2,490,000)	1,584,223	9,094,223	(S) Liabilities under the *Canada Small Business Financing Act*	9,094,223	...	...	6,429,787
...	...	...	300,000	300,000	Contributions to the western provinces under the Canada Infrastructure Works Agreements	300,000	...	...	6,137,215
...	...	...	2,724,860	2,724,860	Contributions for Red River flood protection program	2,724,860	...	...	10,534,188
...	**288,035,000**	**25,669,000**	**3,573,420**	**317,277,420**	**Total—Contributions**	**198,508,616**	**118,768,804**	**...**	**191,794,614**
...	**293,035,000**	**25,669,000**	**(1,426,580)**	**317,277,420**	**Total Program**	**198,508,616**	**118,768,804**	**...**	**201,794,614**
...	**3,098,639,000**	**169,786,421**	**(38,810,644)**	**3,229,614,777**	**Total Ministry**	**2,515,444,387**	**714,170,390**	**...**	**2,630,994,103**

(S) Statutory transfer payment.

(1) During the year, Office of Infrastructure of Canada (part of Treasury Board Secretariat in 2001-2002) was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by $2,510,714.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketplace rules and services	40,369,191	40,242,065	42,651,531
Canadian Intellectual Property Office Revolving Fund	100,900,000	91,179,562	79,060,120
	141,269,191	131,421,627	121,711,651
Industry sector development	7,191,809	7,191,809	6,975,070
Total Department—Budgetary	**148,461,000**	**138,613,436**	**128,686,721**
Statistics Canada			
Budgetary (respendable revenues)			
Economic and social statistics	110,900,000	98,239,554	74,112,163
Census of population statistics	19,100,000	12,039,147	13,627,261
Total Program—Budgetary	**130,000,000**	**110,278,701**	**87,739,424**
Total Ministry—Budgetary	**278,461,000**	**248,892,137**	**216,426,145**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—(1)		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	17,509,664	13,843,500
Atlantic Development Board carry-over projects	22,744	31,746
Atlantic Provinces Power Development Act	2,586,769	3,079,316
Other accounts—		
Other dividends	3,833	...
	20,123,010	16,954,562
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	966,779	807,507
Repayable contributions	959,141	70,942,133
Sundries	12,808	...
Adjustments to prior year's payables	10,805,626	4,652,966
	12,744,354	76,402,606
Sales of goods and services—		
Rights and privileges—		
Royalties	1,330,895	3,174,143
Penalties	4,372	...
Licence fees	344,290,370	298,466,340
	345,625,637	*301,640,483*
Services of a regulatory nature—		
Inspection fees	2,299,654	...
Other services'	38,361,713	3,080,003
	40,661,367	*3,080,003*
Services of a non-regulatory nature	*9,637,631*	—
Sales of goods and information products—		
Sales of information products	237,760	18,800
Sales of other goods	16,128	2,450
	253,888	*21,250*
Other fees and charges—		
Fees from *Small Business Loans Act*	11,082,187	10,060,573
Fees from *Canada Small Business Financiang Act*	18,437,750	13,119,111
Fees from Capital Leasing Pilot Project	85,736	...
User charges	4,492,921	58,356,403
Deferred revenues	(23,576,152)	216,528,588
Sundries	2,177,577	1,798,156
	12,700,019	*299,862,831*
	408,878,542	604,604,567

Revenues—*Continued*

	Current year	Previous year
	$	$
Proceeds from the disposal of surplus Crown assets	565,234	316,868
Miscellaneous non-tax revenues—		
Fines—		
Competition Act and consumer products (various acts)	4,098,538	2,466,898
Loans	18,488,842	61,183,098
Contingently recoverable payments	71,194,357	209,376,489
Interest on overdue accounts receivables	1,331,780	3,294,604
Deferred revenues	24,990	...
Sundries	5,014,843	230,089
	100,153,350	276,551,178
Total Department	**542,464,490**	**974,829,781**[2]
Atlantic Canada Opportunities Agency		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Special areas and highways agreement	59,271	76,462
Comprehensive development plan agreement	155,648	238,602
	214,919	315,064
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	877,967	881,770
Sales of goods and services—		
Other fees and charges	5,482,058	4,522,145
Proceeds from the disposal of surplus Crown assets	4,534	51,906
Miscellaneous non-tax revenues—		
Contribution recoveries (loans, advances and accounts receivables)	55,306,834	49,054,168
Recognition of revenues on accounts receivables	1,727,173	2,736,051
Interest and other charges to clients	415,653	651,842
Sundries	602,729	146,893
	58,052,389	52,588,954
Total Program	**64,631,867**	**58,359,839**

	Current year	Previous year
	$	$
Canadian Space Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	152,902	190,639
Adjustments to prior year's payables	2,809,204	256,808
	2,962,106	447,447
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	2,644,463	2,921,069
Services of a non-regulatory nature	866,429	941,485
	3,510,892	3,862,554
Proceeds from the disposal of surplus Crown assets	20,507	4,128
Miscellaneous non-tax revenues	184,900	52,088
Total Program	**6,678,405**	**4,366,217**
Competition Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	27,904
Total Program	**...**	**27,904**
Copyright Board		
Non-tax revenues—		
Refunds of previous years' expenditures	230	...
Miscellaneous non-tax revenues	...	81
Total Program	**230**	**81**
Economic Development Agency of Canada for the Regions of Quebec		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	16,539	...
Adjustments to prior year's payables	1,574,985	...
	1,591,524	...

	Current year	Previous year
	$	$
Sales of goods and services—		
Other fees and charges—		
Loans guarantee	20,577,489	16,041,126
Proceeds from the disposal of surplus Crown assets	3,878	9,945
Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures	1,737,532	400,357
Repayment of recoverable contributions	26,425,086	32,939,373
Other refunds	209,660	173,453
	28,372,278	33,513,183
Total Program	**50,545,169**	**49,564,254**
National Research Council of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	97,974	928,965
Adjustments to prior year's payables	1,474,771	3,294,855
	1,572,745	4,223,820
Sales of goods and services—		
Rights and privileges—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*7,852,970*	*5,146,441*
Lease and use of public property—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*2,089,812*	*2,147,034*
Services of a non-regulatory nature—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*5,493,835*	*4,954,018*
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	*10,836,413*	*5,724,867*
Other fees and charges—		
Pursuant to paragraph 5(1)(e) of the *National Research Council Act*	51,554,359	44,361,938
Sundries	12,330,748	14,269,503
	63,885,107	*58,631,441*
	90,158,137	76,603,801
Proceeds from the disposal of surplus Crown assets	734,360	846,406
Total Program	**92,465,242**	**81,674,027**

	Current year	Previous year
	$	$
Natural Sciences and Engineering Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	782,732	1,121,473
Adjustments to prior year's payables	249,291	192,813
	1,032,023	1,314,286
Sales of goods and services—		
Other fees and charges	90	80
Proceeds from the disposal of surplus Crown assets	431	5,659
Miscellaneous non-tax revenues	1,560	...
Total Program	**1,034,104**	**1,320,025**
Office of Infrastructure of Canada (1)		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	4,315	...
Total Program	**4,315**	**...**
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	430,004	407,341
Adjustments to prior year's payables	157,613	(42,112)
	587,617	365,229
Sales of goods and services—		
Other fees and charges	135	108
Miscellaneous non-tax revenues	3,240	...
Total Program	**590,992**	**365,337**
Statistics Canada		
Non-tax revenues—		
Refunds of previous years' expenditures	76,416	146,702
Sales of goods and services—		
Sales of goods and information products	867,150	...
Proceeds from the disposal of surplus Crown assets	13,224	46,131
Miscellaneous non-tax revenues	167,257	815,501
Total Program	**1,124,047**	**1,008,334**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Western Economic Diversification		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Recoveries of *Small Business Loans Act* losses	...	7,040
Refunds—Operating	150,643	101,357
Adjustments to prior year's payables	3,209,160	2,000,173
	3,359,803	2,108,570
Sales of goods and services—		
Services of a regulatory nature—		
Service fees—		
Small Business Loans Act	4,879,178	13,759,328
Canada Small Business Financing Act	14,493,177	12,638,564
	19,372,355	26,397,892
Proceeds from the disposal of surplus Crown assets	14,165	4,846
Miscellaneous non-tax revenues—		
Interest on repayable contributions	2,638,665	2,621,615
Rescheduling—Compensatory payments on repayable contributions	454,298	502,679
Repayable contributions	11,067,825	16,159,946
Refund contributions	34,127	168,827
Sundries	26,899	25,605
	14,221,814	19,478,672
Total Program	**36,968,137**	**47,989,980**
Ministry Summary		
Non-tax revenues—		
Return on investments	20,337,929	17,269,626
Refunds of previous years' expenditures	24,809,100	85,918,334
Sales of goods and services	548,846,848	732,032,273
Proceeds from the disposal of surplus Crown assets	1,356,333	1,285,889
Miscellaneous non-tax revenues	201,156,788	382,999,657
Total Ministry	**796,506,998**	**1,219,505,779**[2]

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[1] Interest unless otherwise indicated.

[2] Amends reporting in previous year's Public Accounts.

[3] During the year, Office of Infrastructure of Canada was transferred from Privy Council.

SECTION 15

2002-2003

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Department

Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Descriptions

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible Hnational system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Descriptions

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Descriptions

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Descriptions

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- Administration—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- Canadian Judicial Council—This service line provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.
- Payments pursuant to the *Judges Act*—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objectives

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Descriptions

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations—This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services—This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objectives

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Descriptions

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada Program

Objectives

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt with in the access law requiring reform; and to ensure that internal overhead functions are in place to support access to information program management decisions and accountability.

Business Line Descriptions

Access to government information

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada Program

Objectives

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.

Business Line Descriptions

Protection of personal information (federal public sector)

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

Protection of personal information (private sector)

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Supreme Court of Canada

Objectives

To provide a general Court of Appeal for Canada.

Business Line Descriptions

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objectives

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Descriptions

Registry of the Tax Court of Canada

This main business line provides Canadians with the right to an accessible and efficient court of record for hearing cases in areas involving taxation and other federal programs such as the Canada Pension Plan, Employment Insurance and Old Age Security.

Provides a range of services to the Court through the following services lines:

- Appeals management—This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services—This service line provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology. Corporate services must be able to provide its clients with effective, low-cost management and administrative services capable of supporting the Court's strategic policies.
- Strategic planning and communications—This service line provides the Registry with support in the areas of strategic planning, communications, legal information services and editing and revising services. Through various reports to Parliament, Strategic planning and communications measures and monitors the extent to which the Court has honoured its principal results-based commitments to Canadians. The Canadian public is informed of results in this area through the effective and efficient communication of information using state-of-the-art technology.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	325,464,000	...	...	325,464,000	1	Operating expenditures				
...	...	62,621,757	...	62,621,757	1a	Operating expenditures				
...	...	68,457,029	...	68,457,029	1b	Operating expenditures				
...	...	...	236,000	236,000		Transfer from: TB Vote 10 (1)				
...	...	...	20,536,000	20,536,000		TB Vote 15 (1)				
...	325,464,000	131,078,786	20,772,000	477,314,786		Total—Vote 1	444,812,484	32,502,302	...	480,220,107
...	398,715,000	...	...	398,715,000	5	Grants and contributions				
...	...	44,411,117	...	44,411,117	5a	Grants and contributions				
...	...	9,048,840	...	9,048,840	5b	Contributions				
...	398,715,000	53,459,957	...	452,174,957		Total—Vote 5	424,638,845	27,536,112	...	414,642,136
...	65,218	...	1,652	66,870	(S)	Minister of Justice—Salary and motor car allowance	66,870	...	...	67,988
...	40,208,000	...	31,615,668	71,823,668	(S)	Contributions to employee benefit plans	71,823,668	...	...	37,123,000
...	...	...	797,899	797,899	(S)	Refunds of amounts credited to revenues in previous years	797,899	...	...	3,320,741
14,430	...	...	6,025	20,455	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,053	...	1,402	...
14,430	**764,452,218**	**184,538,743**	**53,193,244**	**1,002,198,635**		**Total Department—Budgetary**	**942,158,819**	**60,038,414**	**1,402**	**935,373,972**
						Canadian Human Rights Commission				
...	15,585,000	...	...	15,585,000	10	Program expenditures				
...	...	4,436,660	...	4,436,660	10a	Program expenditures				
...	...	360,000	...	360,000	10b	Program expenditures				
...	...	...	50,000	50,000		Transfer from: TB Vote 10 (1)				
...	...	...	954,000	954,000		TB Vote 15 (1)				
...	15,585,000	4,796,660	1,004,000	21,385,660		Total—Vote 10	20,747,627	638,033	...	18,757,260
...	2,309,000	...	583,491	2,892,491	(S)	Contributions to employee benefit plans	2,892,491	...	...	2,301,000
...	...	...	8,279	8,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	8,279	2,543
...	**17,894,000**	**4,796,660**	**1,595,770**	**24,286,430**		**Total Program—Budgetary**	**23,640,118**	**638,033**	**8,279**	**21,060,803**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Human Rights Tribunal				
...	3,420,000	...	...	3,420,000	15	Program expenditures				
...	...	1,964,302	...	1,964,302	15a	Program expenditures				
...	...	...	34,558	34,558		Transfer from: TB Vote 10 (1)				
...	...	...	87,000	87,000		TB Vote 15 (1)				
...	3,420,000	1,964,302	121,558	5,505,860		Total—Vote 15	3,442,164	2,063,696	...	3,296,202
...	218,000	...	117,573	335,573	(S)	Contributions to employee benefit plans	335,573	...	...	178,000
...	...	...	145	145	(S)	Spending of proceeds from the disposal of surplus Crown assets	145	...	...	...
...	**3,638,000**	**1,964,302**	**239,276**	**5,841,578**		**Total Program—Budgetary**	**3,777,882**	**2,063,696**	**...**	**3,474,202**
						Commissioner for Federal Judicial Affairs				
...	5,169,000	...	...	5,169,000	20	Operating expenditures				
...	...	2,993,610	...	2,993,610	20b	Operating expenditures				
...	...	...	100,000	100,000		Transfer from: TB Vote 10 (1)				
...	...	...	296,000	296,000		TB Vote 15 (1)				
...	5,169,000	2,993,610	396,000	8,558,610		Total—Vote 20	8,511,436	47,174	...	6,511,495
...	527,000	...	...	527,000	25	Canadian Judicial Council—Operating expenditures				
...	...	680,376	...	680,376	25b	Canadian Judicial Council—Operating expenditures				
...	527,000	680,376	...	1,207,376		Total—Vote 25	1,129,116	78,260	...	568,113
...	314,930,000	...	(9,811,099)	305,118,901	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	305,118,901	...	...	311,610,128
...	650,000	...	213,576	863,576	(S)	Contributions to employee benefit plans	863,576	...	...	493,000
...	**321,276,000**	**3,673,986**	**(9,201,523)**	**315,748,463**		**Total Program—Budgetary**	**315,623,029**	**125,434**	**...**	**319,182,736**
						Federal Court of Canada				
...	35,009,000	...	...	35,009,000	30	Program expenditures				
...	...	1,658,412	...	1,658,412	30a	Program expenditures				
...	...	...	125,000	125,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,552,000	1,552,000		TB Vote 15 (1)				
...	35,009,000	1,658,412	1,677,000	38,344,412		Total—Vote 30	37,369,792	974,620	...	37,321,144

...	4,608,000	...	528,708	5,136,708	(S)	Contributions to employee benefit plans	5,136,708	...	...	4,132,000
16,883	...	...	35,168	52,051	(S)	Spending of proceeds from the disposal of surplus Crown assets	22,699	4,352	25,000	3,994
16,883	**39,617,000**	**1,658,412**	**2,240,876**	**43,533,171**		**Total Program—Budgetary**	**42,529,199**	**978,972**	**25,000**	**41,457,138**
						Law Commission of Canada				
...	2,915,000	...	...	2,915,000	35	Program expenditures				
...	...	47,896	...	47,896	35b	Program expenditures				
...	...	...	36,000	36,000		Transfer from TB Vote 15 (1)				
...	2,915,000	47,896	36,000	2,998,896		Total—Vote 35	2,906,408	92,488	...	3,039,802
...	161,000	...	54,233	215,233	(S)	Contributions to employee benefit plans	215,233	...	...	148,000
...	**3,076,000**	**47,896**	**90,233**	**3,214,129**		**Total Program—Budgetary**	**3,121,641**	**92,488**	**...**	**3,187,802**
						Offices of the Information and Privacy Commissioners of Canada				
						Office of the Information Commissioner of Canada Program				
...	3,712,000	...	...	3,712,000	40	Program expenditures				
...	...	443,000	...	443,000	40a	Transfer of $232,188 from Justice Vote 45				
...	...	311,000	...	311,000	40b	Program expenditures				
...	...	...	232,188	232,188		Transfer from: Vote 45				
...	...	...	2,074	2,074		TB Vote 5 (1)				
...	...	...	198,000	198,000		TB Vote 15 (1)				
...	3,712,000	754,000	432,262	4,898,262		Total—Vote 40	4,923,417	(25,155)	...	4,340,262
...	585,000	...	57,117	642,117	(S)	Contributions to employee benefit plans	642,117	...	...	581,000
...	**4,297,000**	**754,000**	**489,379**	**5,540,379**		**Total Program—Budgetary**	**5,565,534**	**(25,155)**	**...**	**4,921,262**
						Office of the Privacy Commissioner of Canada Program				
...	9,802,000	...	...	9,802,000	45	Program expenditures				
...	...	287,858	...	287,858	45b	Program expenditures				
...	...	...	193,468	193,468		Transfer from: TB Vote 5 (1)				
...	...	...	66,968	66,968		TB Vote 10 (1)				
...	...	...	314,000	314,000		TB Vote 15 (1)				
...	...	...	(232,188)	(232,188)		Transfer to Vote 40				
...	9,802,000	287,858	342,248	10,432,106		Total—Vote 45	10,665,779	(233,673)	...	10,117,769
...	1,352,000	...	131,928	1,483,928	(S)	Contributions to employee benefit plans	1,483,928	...	...	1,340,000
541	...	...	10,767	11,308	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,783	...	525	...
541	**11,154,000**	**287,858**	**484,943**	**11,927,342**		**Total Program—Budgetary**	**12,160,490**	**(233,673)**	**525**	**11,457,769**
541	**15,451,000**	**1,041,858**	**974,322**	**17,467,721**		**Total Offices of the Information and Privacy Commissioners of Canada—Budgetary**	**17,726,024**	**(258,828)**	**525**	**16,379,031**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Supreme Court of Canada				
...	13,310,000	...	...	13,310,000	50	Program expenditures				
...	...	1,857,928	...	1,857,928	50a	Program expenditures				
...	...	2,469,248	...	2,469,248	50b	Program expenditures				
...	...	...	65,000	65,000		Transfer from: TB Vote 10 [1]				
...	...	...	509,000	509,000		TB Vote 15 [1]				
...	13,310,000	4,327,176	574,000	18,211,176		Total—Vote 50	16,075,134	2,136,042	...	14,745,102
...	4,223,000	...	(172,510)	4,050,490	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	4,050,490	...	...	4,092,244
...	1,574,000	...	686,903	2,260,903	(S)	Contributions to employee benefit plans	2,260,903	...	...	1,535,000
762	...	...	6,021	6,783	(S)	Spending of proceeds from the disposal of surplus Crown assets	475	287	6,021	30,468
762	**19,107,000**	**4,327,176**	**1,094,414**	**24,529,352**		**Total Program—Budgetary**	**22,387,002**	**2,136,329**	**6,021**	**20,402,814**
						Tax Court of Canada				
...	10,227,000	...	...	10,227,000	55	Program expenditures				
...	...	2,143,264	...	2,143,264	55a	Program expenditures				
...	...	...	65,000	65,000		Transfer from: TB Vote 10 [1]				
...	...	...	410,000	410,000		TB Vote 15 [1]				
...	10,227,000	2,143,264	475,000	12,845,264		Total—Vote 55	11,772,958	1,072,306	...	11,552,149
...	1,111,000	...	296,658	1,407,658	(S)	Contributions to employee benefit plans	1,407,658	...	...	1,106,000
4,217	...	...	68	4,285	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,268	...	17	...
4,217	**11,338,000**	**2,143,264**	**771,726**	**14,257,207**		**Total Program—Budgetary**	**13,184,884**	**1,072,306**	**17**	**12,658,149**
36,833	**1,195,849,218**	**204,192,297**	**50,998,338**	**1,451,076,686**		**Total Ministry—Budgetary**	**1,384,148,598**	**66,886,844**	**41,244**	**1,373,176,647**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government client services	301,331,556	313,067,944	...	...	...	...	...	...	...	...	301,331,556	313,067,944
Law and policy	172,322,716	132,729,234	...	...	449,564,562	422,453,845	...	...	...	...	621,887,278	555,183,079
Administration	76,369,406	71,722,796	...	...	2,610,395	2,185,000	...	...	...	...	78,979,801	73,907,796
Total Department—Budgetary	**550,023,678**	**517,519,974**	**...**	**...**	**452,174,957**	**424,638,845**	**...**	**...**	**...**	**...**	**1,002,198,635**	**942,158,819**
Canadian Human Rights Commission—Budgetary	**24,286,430**	**23,640,118**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**24,286,430**	**23,640,118**
Canadian Human Rights Tribunal												
Public hearings	5,841,578	3,777,882	...	...	...	...	...	...	...	...	5,841,578	3,777,882
Total Program—Budgetary	**5,841,578**	**3,777,882**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**5,841,578**	**3,777,882**
Commissioner for Federal Judicial Affairs												
Federal judicial affairs	316,023,463	315,859,274	...	...	...	...	275,000	236,245	...	...	315,748,463	315,623,029
Revenues netted against expenditures	(275,000)	(236,245)	...	...	...	...	(275,000)	(236,245)	...	...	...	...
Total Program—Budgetary	**315,748,463**	**315,623,029**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**315,748,463**	**315,623,029**
Federal Court of Canada												
Registry services	41,527,171	40,709,066	2,006,000	1,820,133	...	...	...	...	...	...	43,533,171	42,529,199
Total Program—Budgetary	**41,527,171**	**40,709,066**	**2,006,000**	**1,820,133**	**...**	**...**	**...**	**...**	**...**	**...**	**43,533,171**	**42,529,199**
Law Commission of Canada—Budgetary	**3,214,129**	**3,121,641**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**3,214,129**	**3,121,641**
Offices of the Information and Privacy Commissioners of Canada												
Office of the Information Commissioner of Canada Program												
Access to government information	4,465,372	3,925,283	...	...	...	...	...	...	...	...	4,465,372	3,925,283
Corporate services	1,075,007	1,640,251	...	...	...	...	...	...	...	...	1,075,007	1,640,251
Total Program—Budgetary	**5,540,379**	**5,565,534**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**5,540,379**	**5,565,534**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Office of the Privacy Commissioner of Canada Program												
Protection of personal information (federal public sector)	4,609,371	5,190,335	...	...	...	...	...	...	...	...	4,609,371	5,190,335
Protection of personal information (private sector)	5,790,710	5,582,885	...	...	...	...	...	...	...	...	5,790,710	5,582,885
Corporate services	1,527,261	1,387,270	...	...	...	...	...	...	...	...	1,527,261	1,387,270
Total Program—Budgetary	**11,927,342**	**12,160,490**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**11,927,342**	**12,160,490**
Total Offices of the Information and Privacy Commissioners of Canada—Budgetary	**17,467,721**	**17,726,024**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**17,467,721**	**17,726,024**
Supreme Court of Canada												
Office of the Registrar	24,529,352	22,387,002	...	...	...	...	...	...	...	...	24,529,352	22,387,002
Total Program—Budgetary	**24,529,352**	**22,387,002**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**24,529,352**	**22,387,002**
Tax Court of Canada												
Registry of the Tax Court of Canada	13,740,179	12,688,420	517,028	496,464	...	...	...	...	...	...	14,257,207	13,184,884
Total Program—Budgetary	**13,740,179**	**12,688,420**	**517,028**	**496,464**	**...**	**...**	**...**	**...**	**...**	**...**	**14,257,207**	**13,184,884**
Total Ministry—Budgetary	**996,378,701**	**957,193,156**	**2,523,028**	**2,316,597**	**452,174,957**	**424,638,845**	**...**	**...**	**...**	**...**	**1,451,076,686**	**1,384,148,598**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Law and policy				
...	18,170	...	...	18,170	Uniform Law Conference of Canada—Administration grant	18,170	...	...	18,170
...	1,140	...	...	1,140	Institut international de droit d'expression française (IDEF)	1,140	...	...	1,140
...	210,631	(210,631)	...	...	Legal studies for Aboriginal people program	...	...	...	210,500
...	12,274	...	...	12,274	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	...	12,274
...	7,220	...	...	7,220	British Institute of International and Comparative Law	7,220	...	...	7,220
...	8,620	...	...	8,620	Hague Academy of International Law	8,620	...	...	8,620
...	26,600	...	...	26,600	Canadian Human Rights Foundation	26,600	...	...	26,600
...	128,345	140,000	...	268,345	National Judicial Institute	268,345	...	...	268,345
...	38,600	...	...	38,600	Canadian Society of Forensic Science	38,600	...	...	38,600
...	48,771	51,229	...	100,000	Canadian Association of Provincial Court Judges	100,000	...	...	48,771
...	300,000	(300,000)	...	...	Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	...	...	...	264,774
...	50,000	...	...	50,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, and, educational institutions for policy, program development of training with respect to Child-Centred Family Law	46,151	3,849	...	12,971
...	37,332,561	...	(200,000)	37,132,561	Grants in support of the Safer Communities Initiative	30,373,204	6,759,357	...	27,120,334
...	5,511,441	...	...	5,511,441	Grants in support of the Youth Justice Renewal Fund	3,259,132	2,252,309	...	2,224,351
...	500,000	...	(242,009)	257,991	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative	213,940	44,051	...	255,114
...	...	300,000	(300,000)	...	Grant in support of legal aid research	...	...	...	...
...	...	170,000	...	170,000	Grants in support of the Aboriginal Justice Strategy	120,655	49,345	...	...
...	...	510,631	(202,051)	308,580	Justice Partnership and Innovation Fund	308,580	...	...	...
...	**44,194,373**	**661,229**	**(944,060)**	**43,911,542**	**Total—Grants**	**34,802,631**	**9,108,911**	...	**30,517,784**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available	As shown in								
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Contributions				
					Law and policy				
...	79,827,507	20,250,000	750,000	100,827,507	Contribution to the provinces to assist in the operation of legal aid systems	100,827,507	...	...	99,527,507
...	199,640,059	...	...	199,640,059	Contributions to the provinces and territories in support of the youth justice services	197,990,059	1,650,000	...	190,993,550
...	3,997,500	925,000	(89,260)	4,833,240	Native courtworkers program and other native projects	4,833,240	...	...	3,997,500
...	10,390,330	8,858,370	...	19,248,700	Contributions to the provinces and territories for the Canadian firearms program	17,533,720	1,714,980	...	35,342,791
...	2,712,297	(2,712,297)	...	...	Contributions to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	...	...	...	4,050,918
...	2,900,000	4,500,000	...	7,400,000	Contributions under the Aboriginal Justice Strategy Fund	6,859,764	540,236	...	6,242,119
...	17,442,586	...	(200,000)	17,242,586	Contributions under the Child-Centred Family Justice Fund	15,859,887	1,382,699	...	15,599,319
...	12,769,392	165,000	(1,522,500)	11,411,892	Contributions in support of the Safer Communities Initiative	10,687,259	724,633	...	7,063,191
...	400,000	...	...	400,000	Contributions for activities in support of the Family Violence Initiative	400,000	...	...	400,000
...	3,270,456	500,000	89,260	3,859,716	Contributions for access to justice services to the Territories (being legal aid, aboriginal courtwork and public legal education and information services)	3,859,716	...	...	3,770,456
...	19,745,500	...	...	19,745,500	Contributions in support of the Youth Justice Renewal Fund	13,109,848	6,635,652	...	8,403,304
...	1,425,000	...	(144,645)	1,280,355	Contributions for the Victims of Crime Initiative	1,257,054	23,301	...	1,553,449
...	...	2,791,143	788,705	3,579,848	Justice Partnership and Innovation Fund	3,579,848	...	...	...
...	...	11,511,117	...	11,511,117	Contribution to the province of British Columbia for the Air India trial	8,750,812	2,760,305	...	6,607,145
...	...	900,000	772,500	1,672,500	Contributions in support of legal aid research	1,672,500	...	...	573,103
...	...	...	500,000	500,000	Unique legal aid cases	430,000	70,000	...	...
...	...	2,500,000	...	2,500,000	Public security and anti-terrorism	...	2,500,000	...	...
...	354,520,627	50,188,333	944,060	405,653,020		387,651,214	18,001,806	...	384,124,352

					Administration				
...	...	2,610,395	...	2,610,395	Contraventions Fund	2,185,000	425,395	...	...
...	**354,520,627**	**52,798,728**	**944,060**	**408,263,415**	**Total—Contributions**	**389,836,214**	**18,427,201**	...	**384,124,352**
					Departmental Summary by Business Line				
...	398,715,000	50,849,562	...	449,564,562	Law and policy	422,453,845	27,110,717	...	414,642,136
...	...	2,610,395	...	2,610,395	Administration	2,185,000	425,395	...	...
...	**398,715,000**	**53,459,957**	...	**452,174,957**	**Total Department**	**424,638,845**	**27,536,112**	...	**414,642,136**
					Offices of the Information and Privacy Commissioners of Canada				
					Office of the Privacy Commissioner of Canada Program				
					Contributions				
					Protection of personal information (private sector)				
...	500,000	...	(500,000)	...	Contributions in support of research into and the promotion of the protection of personal information	...	...	...	...
...	**500,000**	...	**(500,000)**	...	**Total Program**	...	...	...	...
...	**500,000**	...	**(500,000)**	...	**Total Offices of the Information and Privacy Commissioners of Canada**	...	...	...	...
...	**399,215,000**	**53,459,957**	**(500,000)**	**452,174,957**	**Total Ministry**	**424,638,845**	**27,536,112**	...	**414,642,136**

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Judicom training program	100,000	85,848	101,686
Office of the Umpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	...	...	50,000
Administrative arrangement with Canadian International Development Agency	125,000	100,397	104,646
Total Ministry— Budgetary	**275,000**	**236,245**	**306,332**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	17,506	20,838
Sundries	796,671	670,671
Adjustments to prior year's payables	4,104,040	793,152
	4,918,217	1,484,661
Sales of goods and services—		
Services of a regulatory nature—		
Canadian firearms program—Fees	15,613,776	14,319,940
Divorce registrations	715,404	859,917
Family orders agreements and enforcements assistance	5,082,561	5,107,828
	21,411,741	20,287,685
Proceeds from the disposal of surplus Crown assets	6,025	14,430
Miscellaneous non-tax revenues—		
Fines—Northwest Territories	300	1,800
Fines and forfeitures	1,121,755	941,613
Rental of dwellings and utilities	269,850	230,159
Crown corporation billings	333,002	274,976
Royalties and patents	57,021	72,131
Sundries	72,477	39,488
	1,854,405	1,560,167
Total Department	**28,190,388**	**23,346,943**
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,640	7,185
Adjustments to prior year's payables	114,095	497,762
	133,735	504,947
Proceeds from the disposal of surplus Crown assets	8,279	317
Miscellaneous non-tax revenues	357	210
Total Program	**142,371**	**505,474**

Revenues—*Continued*

	Current year	Previous year
	$	$
Canadian Human Rights Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	3,595	...
Proceeds from the disposal of surplus Crown assets	145	...
Miscellaneous non-tax revenues	1,014	...
Total Program	**4,754**	**...**
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	1,640
Adjustments to prior year's payables	...	59
	...	1,699
Sales of goods and services—		
Services of a non-regulatory nature	236,245	306,333
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	9,958,441	8,635,795
Total Program	**10,194,686**	**8,943,827** (1)
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	63,226	65,790
Adjustments to prior year's payables	74,368	53,000
	137,594	118,790
Sales of goods and services—		
Other fees and charges—		
Federal Court fees	1,168,159	1,148,716
Court costs	21,150	43,150
	1,189,309	1,191,866
Proceeds from the disposal of surplus Crown assets	35,168	20,877
Miscellaneous non-tax revenues—		
Court fines	5,343,500	2,207,000
Sundries	2,857	3,411
	5,346,357	2,210,411
Total Program	**6,708,428**	**3,541,944**

	Current year	Previous year
	$	$
Law Commission of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,277	...
Adjustments to prior year's payables	59,657	38,814
	62,934	38,814
Miscellaneous non-tax revenues	...	15
Total Program	**62,934**	**38,829**
Offices of the Information and Privacy Commissioners of Canada		
Office of the Information Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures	73	1,141
Miscellaneous non-tax revenues	...	5,319
Total Program	**73**	**6,460**
Office of the Privacy Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,324	656
Adjustments to prior year's payables	92,763	...
	95,087	656
Proceeds from the disposal of surplus Crown assets	10,767	541
Total Program	**105,854**	**1,197**
Total Offices of the Information and Privacy Commissioners of Canada	**105,927**	**7,657**
Supreme Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	13,373	19,601
Adjustments to prior year's payables	39,885	3,621
	53,258	23,222
Sales of goods and services—		
Lease and use of public property	*1,429*	*1,818*

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and information products—		
Sale of Supreme Court Bulletin	9,800	11,673
Sale of reasons for judgment	14,799	19,639
	24,599	*31,312*
Other fees and charges—		
Photocopies	23,968	23,508
Filing fees	49,926	63,104
Sundries	16,281	16,203
	90,175	*102,815*
	116,203	135,945
Proceeds from the disposal of surplus Crown assets	6,021	31,230
Miscellaneous non-tax revenues—		
Judges' contributions towards annuities	66,903	117,279
Total Program	**242,385**	**307,676**
Tax Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures	525	180,772
Sales of goods and services—		
Sales of goods and information products	...	39,166
Other fees and charges	...	150
	...	39,316
Proceeds from the disposal of surplus Crown assets	68	4,217
Miscellaneous non-tax revenues	3,002,393	3,251,060
Total Program	**3,002,986**	**3,475,365**
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	5,405,018	2,354,702
Sales of goods and services	22,953,498	21,961,145
Proceeds from the disposal of surplus Crown assets	66,473	71,612
Miscellaneous non-tax revenues	20,229,870	15,780,256
Total Ministry	**48,654,859**	**40,167,715** (1)

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(1) Amends reporting in previous year's Public Accounts.

SECTION 16

2002-2003

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

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Department

Objectives

To defend Canada and Canadian interests and values while contributing to international peace and security.

Business Line Descriptions

Command and control

The Department will develop and maintain the ability to collect, analyse and communicate information, plan and coordinate operations, and provide the capabilities necessary to direct forces to achieve assigned missions.

Command and control encompasses the range of results that the Department must achieve in order to exercise effective and efficient command and control of the Canadian Forces. This includes a variety of information and decision-making support functions such as data and voice communications, and intelligence gathering and analysis. These capabilities will be delivered by a mix of support and operational units, including: operational and tactical level headquarters elements; fixed and deployable communications and specialty surveillance assets; national intelligence gathering and analysis elements and Canada, United States and North Atlantic Treaty Organization (NATO) aerospace control and warning elements.

Conduct operations

The Department will provide the ability to employ the range of military capabilities required to achieve its assigned missions, when and where directed.

Conduct operations encompasses the series of results that the Department commits the bulk of its operational military forces towards achieving. These results relate mainly to specific missions and military functions mandated by the White Paper, and include elements of pure capability as well as those earmarked and employed on a regular basis for ongoing missions. Operational forces include: front-line, combat-capable maritime, land and air forces, and deployable engineering, disaster relief and other specialist elements.

Sustain forces

The Department will repair and maintain equipment, shelter and sustain personnel, and produce the infrastructure and capabilities necessary to support military operations.

Force sustainment encompasses the series of results that the Department must achieve in order to effectively and efficiently conduct military activities. These results differ from those required for force generation in that they deal mainly with supporting the employment of Canada's military forces rather than the production of those forces. Force sustaining elements include a mix of deployable, operational support forces, supplemented by fixed installations and service providers, such as: bases, wings, supply depots and other defence infrastructure; maintenance, engineering and equipment service elements; transport and logistic movement and support assets; medical, dental, legal and other personnel support services, and foreign attachés and liaison staffs.

Generate forces

The Department will recruit and train personnel, research, test and procure equipment, and design force structure to produce multi-purpose combat-capable military forces.

Force generation encompasses the range of results that the Department must achieve to provide the Government with multi-purpose combat-capable military forces. It involves a wide variety of general support capabilities that provide the Department with the personnel, equipment and organizational structures needed to create the forces able to conduct effective military operations. Mobilization and Reserve training and employment activities are important elements of force generation. Force generation capabilities will be primarily provided by fixed, domestic force elements, including: schools, colleges and military training centres; project management offices, and test and evaluation units; recruiting centres; research establishments, institutes, and test and evaluation units, and Reserve training and employment element.

Corporate policy and strategy

The Department will produce and implement corporate policies and strategies to achieve broad Government objectives, manage departmental activities, and provide defence and security advice.

Corporate policy and strategy encompasses the series of results that the Department must achieve in order to demonstrate compliance with legislative, managerial, and administrative requirements. These results are primarily business oriented, but also include the requirement for Defence to conduct its affairs in a transparent, compassionate and socially aware fashion, so as to reflect and reaffirm the values and expectations of both the Defence workforce and Canadian society at large. Corporate capabilities are almost exclusively provided by domestic service providers, including: national level corporate staffs; defence public information and representation elements, and cadet program and defence-supported advocacy elements.

Canadian Forces Grievance Board

Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members.

Specifically, its objective can be articulated as follows: to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

Business Line Descriptions

Canadian Forces Grievance Board

The Canadian Forces Grievance Board has only one sphere of activity designated as being "the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff" in accordance with the Act and accompanying regulations.

Military Police Complaints Commission

Objectives

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal's treatment of complaints about misconduct of military police, and to review her handling of specific misconduct complaints when requested to do so by the complainant.

Business Line Descriptions

Military Police Complaints Commission

The processing of complaints having to do with the military police.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	8,340,047,000	...	...	8,340,047,000	1	Operating expenditures				
...	...	409,241,159	...	409,241,159	1a	Operating expenditures				
...	...	290,772,525	...	290,772,525	1b	Transfer of $281,749,475 from National Defence Vote 5				
...	...	...	281,749,475	281,749,475		Transfer from: Vote 5				
...	...	...	396,000	396,000		TB Vote 10 (1)				
...	...	...	72,428,000	72,428,000		TB Vote 15 (1)				
...	8,340,047,000	700,013,684	354,573,475	9,394,634,159		Total—Vote 1	9,319,677,424	74,956,735	...	8,764,491,062
...	2,191,429,000	...	...	2,191,429,000	5	Capital expenditures				
...	...	29,750,000	...	29,750,000	5a	Capital expenditures				
...	...	...	(281,749,475)	(281,749,475)		Transfer to Vote 1				
...	2,191,429,000	29,750,000	(281,749,475)	1,939,429,525		Total—Vote 5	1,914,303,806	25,125,719	...	2,207,986,189
...	353,940,203	...	...	353,940,203	10	Grants and contributions				
...	...	105,000	...	105,000	10a	Contributions				
...	...	9,000,000	...	9,000,000	10b	Contributions				
...	353,940,203	9,105,000	...	363,045,203		Total—Vote 10	159,355,177	203,690,026	...	312,150,211
...	65,218	...	1,090	66,308	(S)	Minister of National Defence—Salary and motor car allowance	66,308	...	...	67,988
...	100,000	...	(12,149)	87,851	(S)	Pensions and annuities paid to civilians	87,851	...	...	99,081
...	762,745,108	...	29,784,825	792,529,933	(S)	Pensions and other employee benefits—Members of the military	792,529,933	...	...	748,866,491
...	185,673,471	...	27,289,663	212,963,134	(S)	Contributions to employee benefit plans	212,963,134	...	...	168,416,503
...	...	...	7,740	7,740	(S)	Collection agency fees	7,740	...	...	18,693
985,607	...	...	15,516,291	16,501,898	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,346,030	...	155,868	41,440,439
985,607	11,834,000,000	738,868,684	145,411,460	12,719,265,751		Total budgetary	12,415,337,403	303,772,480	155,868	12,243,536,657
86,253,575	...	...	...	86,253,575	L11c	Authorization for working capital advance account as established by Vote L20b, *Appropriation Act No. 1, 1976*. Limit $120,000,000 (Net)	(4,071,996)	...	90,325,571	3,665,609
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. *Special Appropriation Act, 1963*. Limit $37,000,000 (Net)	(887,885)	...	13,974,102	...
99,339,792	...	...	...	99,339,792		Total non-budgetary	(4,959,881)	...	104,299,673	3,665,609
						Total Department—				
985,607	**11,834,000,000**	**738,868,684**	**145,411,460**	**12,719,265,751**		**Budgetary**	**12,415,337,403**	**303,772,480**	**155,868**	**12,243,536,657**
99,339,792	**...**	**...**	**...**	**99,339,792**		**Non-budgetary**	**(4,959,881)**	**...**	**104,299,673**	**3,665,609**

						Canadian Forces Grievance Board				
...	7,266,000	...	...	7,266,000	15	Program expenditures				
...	...	3,330,038	...	3,330,038	15a	Program expenditures				
...	...	...	60,000	60,000		Transfer from: TB Vote 10 [(1)]				
...	...	...	17,000	17,000		TB Vote 15 [(1)]				
...	7,266,000	3,330,038	77,000	10,673,038		Total—Vote 15	8,331,858	2,341,180	...	6,215,019
...	868,000	...	(303,983)	564,017	(S)	Contributions to employee benefit plans	564,017	...	...	848,000
...	**8,134,000**	**3,330,038**	**(226,983)**	**11,237,055**		**Total Program—Budgetary**	**8,895,875**	**2,341,180**	...	**7,063,019**
						Military Police Complaints Commission				
...	3,653,000	...	...	3,653,000	20	Program expenditures				
...	...	182,650	...	182,650	20a	Program expenditures				
...	...	...	110,000	110,000		Transfer from TB Vote 15 [(1)]				
...	3,653,000	182,650	110,000	3,945,650		Total—Vote 20	3,310,111	635,539	...	3,286,958
...	357,000	...	(24,810)	332,190	(S)	Contributions to employee benefit plans	332,190	...	...	348,000
...	**4,010,000**	**182,650**	**85,190**	**4,277,840**		**Total Program—Budgetary**	**3,642,301**	**635,539**	...	**3,634,958**
						Total Ministry—				
985,607	**11,846,144,000**	**742,381,372**	**145,269,667**	**12,734,780,646**		**Budgetary**	**12,427,875,579**	**306,749,199**	**155,868**	**12,254,234,634**
99,339,792	...	...	...	**99,339,792**		**Non-budgetary**	**(4,959,881)**	...	**104,299,673**	**3,665,609**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[(1)] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Command and control	1,066,763,179	1,086,302,277	368,595,572	363,717,723	...	...	5,424,485	4,938,988	...	...	1,429,934,266	1,445,081,012
Conduct operations	3,243,179,455	3,201,608,629	704,610,567	689,149,370	203,376,058	7,961,677	2,794,184	3,244,237	...	...	4,148,371,896	3,895,475,439
Sustain forces	4,402,421,758	4,317,017,975	723,112,109	708,292,409	17,574,334	13,914,389	225,665,399	205,645,908	...	...	4,917,442,802	4,833,578,865
Generate forces	1,853,849,735	1,884,686,086	116,606,699	114,858,228	6,147,375	6,147,375	241,451,057	265,494,824	...	...	1,735,152,752	1,740,196,865
Corporate policy and strategy—												
Budgetary	305,895,664	324,153,643	43,006,476	38,286,076	148,071,770	143,456,070	8,609,875	4,890,567	...	...	488,364,035	501,005,222
Non-budgetary	...	...	...	...	...	...	...	...	99,339,792	(4,959,881)	99,339,792	(4,959,881)
Sub-total—												
Budgetary	10,872,109,791	10,813,768,610	1,955,931,423	1,914,303,806	375,169,537	171,479,511	483,945,000	484,214,524	...	...	12,719,265,751	12,415,337,403
Non-budgetary	...	...	...	...	...	...	...	...	99,339,792	(4,959,881)	99,339,792	(4,959,881)
Revenues netted against expenditures	(483,945,000)	(484,214,524)	...	...	...	...	(483,945,000)	(484,214,524)	...	...	...	...
Total Department—												
Budgetary	**10,388,164,791**	**10,329,554,086**	**1,955,931,423**	**1,914,303,806**	**375,169,537**	**171,479,511**	...	...	...	...	**12,719,265,751**	**12,415,337,403**
Non-budgetary	...	...	...	...	...	...	...	...	**99,339,792**	**(4,959,881)**	**99,339,792**	**(4,959,881)**
Canadian Forces Grievance Board—												
Budgetary	**11,237,055**	**8,895,875**	...	...	...	...	...	...	...	...	**11,237,055**	**8,895,875**
Military Police Complaints Commission—												
Budgetary	**4,277,840**	**3,642,301**	...	...	...	...	...	...	...	...	**4,277,840**	**3,642,301**
Total Ministry—												
Budgetary	**10,403,679,686**	**10,342,092,262**	**1,955,931,423**	**1,914,303,806**	**375,169,537**	**171,479,511**	...	...	...	...	**12,734,780,646**	**12,427,875,579**
Non-budgetary	...	...	...	...	...	...	...	...	**99,339,792**	**(4,959,881)**	**99,339,792**	**(4,959,881)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Sustain forces				
...	100,000	...	(12,149)	87,851	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	87,851	...	...	99,081
...	...	...	...	...	Items not required for the current year	...	...	...	3,495,174
...	100,000	...	(12,149)	87,851		87,851	...	...	3,594,255
					Generate forces				
...	1,125,000	...	...	1,125,000	Institute of Environment Monitoring and Research	1,125,000	...	...	1,125,000
...	12,090	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	10,285	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	1,147,375	...	...	1,147,375		1,147,375	...	...	1,147,375
					Corporate policy and strategy				
...	250,000	...	...	250,000	Air Cadet League of Canada	250,000	...	...	250,000
...	250,000	...	...	250,000	Army Cadet League of Canada	250,000	...	...	250,000
...	250,000	...	...	250,000	Navy League of Canada	250,000	...	...	250,000
...	40,000	...	...	40,000	Canadian Institute of International Affairs	40,000	...	...	40,000
...	89,250	...	...	89,250	Canadian Institute of Strategic Studies	89,250	...	...	89,250
...	60,000	...	...	60,000	Centre for Conflict Studies	60,000	...	...	60,000
...	14,500	...	...	14,500	Civil pensions and annuities: Mr. R P Thompson	14,173	327	...	13,761
...	75,000	...	...	75,000	Conference of Defence Associations	75,000	...	...	75,000
...	54,000	...	...	54,000	Research fellowship—Emergency planning	159,000	(105,000)	...	54,000
...	2,000,000	...	...	2,000,000	Security and Defence Forum	1,913,139	86,861	...	1,961,202
...	...	...	...	...	Items not required for the current year	...	...	...	24,056
...	3,082,750	...	...	3,082,750		3,100,562	(17,812)	...	3,067,269
...	**4,330,125**	**...**	**(12,149)**	**4,317,976**	**Total—Grants**	**4,335,788**	**(17,812)**	**...**	**7,808,899**
					Contributions				
					Conduct operations				
...	1,000,000	...	(772,284)	227,716	Contribution to the Civil Air Search and Rescue Association—New Initiatives Fund	...	227,716	...	...
...	200,000,000	...	...	200,000,000	Contributions to the provinces for assistance related to natural disasters	4,815,518	195,184,482	...	165,855,405
...	2,161,058	...	...	2,161,058	Contribution to the Civil Air Search and Rescue Association	2,158,875	2,183	...	1,999,012

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	215,000	...	10,387	225,387	Contribution to the International Maritime Satellite Organization	225,387	...	...	210,425
...	...	...	761,897	761,897	Provincial/Territorial Projects—New Initiatives Fund	761,897	...	...	749,701
...	203,376,058	...	...	203,376,058		7,961,677	195,414,381	...	168,814,543
					Sustain forces				
...	5,450,000	...	(200,000)	5,250,000	Contributions to provinces and municipalities for capital assistance projects	1,590,055	3,659,945	...	5,210,943
...	3,000,000	...	(672,904)	2,327,096	(S) Payments under Parts I-IV of the *Defence Services Pension Continuation Act*	2,327,096	...	...	2,533,519
...	12,000,000	...	(2,290,613)	9,709,387	(S) Payments under the *Supplementary Retirement Benefits Act*	9,709,387	...	...	10,316,588
...	...	...	200,000	200,000	Kativik regional government	200,000	...	...	800,000
...	20,450,000	...	(2,963,517)	17,486,483		13,826,538	3,659,945	...	18,861,050
					Generate forces				
...	5,000,000	...	...	5,000,000	Canadian International Peacekeeping Centre	5,000,000	...	...	5,357,000
					Corporate policy and strategy				
...	85,000	...	15,000	100,000	Biological and Chemical Defence Review Committee	100,000	...	...	85,000
...	10,780,714	5,105,000	(721,488)	15,164,226	Contributions to the provinces and municipalities pursuant to the *Emergency Preparedness Act*	10,530,714	4,633,512	...	10,285,756
...	3,308,189	...	(813,152)	2,495,037	Military training assistance program	2,495,037	...	...	3,933,335
...	1,872,207	...	284,657	2,156,864	NATO—Mutual aid	2,156,864	...	...	1,036,086
...	168,402	...	(27,327)	141,075	NATO Allied Command Rapid Reaction Corps Headquarters	141,075	...	...	131,077
...	29,986,250	...	9,919,257	39,905,507	NATO infrastructure—Capital expenditures	39,905,507	...	...	16,301,950
...	89,571,258	4,000,000	(8,676,158)	84,895,100	NATO military budgets and agencies	84,895,100	...	...	92,362,299
...	44,000	...	7,177	51,177	Reaction Force Air Staff	51,177	...	...	44,303
...	68,000	...	12,034	80,034	United Nations standby forces high—Readiness brigade	80,034	...	...	78,101
...	135,884,020	9,105,000	...	144,989,020		140,355,508	4,633,512	...	124,257,907
...	**364,710,078**	**9,105,000**	**(2,963,517)**	**370,851,561**	**Total—Contributions**	**167,143,723**	**203,707,838**	**...**	**317,290,500**
					Ministerial Summary by Business Line				
...	203,376,058	...	...	203,376,058	Conduct operations	7,961,677	195,414,381	...	168,814,543
...	20,550,000	...	(2,975,666)	17,574,334	Sustain forces	13,914,389	3,659,945	...	22,455,305
...	6,147,375	...	...	6,147,375	Generate forces	6,147,375	...	...	6,504,375
...	138,966,770	9,105,000	...	148,071,770	Corporate policy and strategy	143,456,070	4,615,700	...	127,325,176
...	**369,040,203**	**9,105,000**	**(2,975,666)**	**375,169,537**	**Total Ministry**	**171,479,511**	**203,690,026**	**...**	**325,099,399**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Command and control			
Recovery from other governments/ UN/NATO	3,144,177	3,639,048	26,906,971
Other recoveries	2,280,308	1,299,940	1,189,745
	5,424,485	4,938,988	28,096,716
Conduct operations			
Recovery from other governments/ UN/NATO	2,794,184	3,244,237	8,704,171
Sustain forces			
Recovery from members	119,522,952	126,248,124	119,861,112
Recovery from other governments departments (OGD's)	13,867,674	12,839,268	13,816,972
Recovery from other governments/ UN/NATO	23,822,173	27,556,705	26,756,057
Other recoveries	68,452,600	39,001,811	26,126,684
	225,665,399	205,645,908	186,560,825
Generate forces			
Recovery from members	1,271,233	1,342,895	1,314,437
Recovery from other governments departments (OGD's)	213,950	198,104	267,051
Recovery from other governments/ UN/NATO	216,699,969	250,696,430	240,694,201
Other recoveries	23,265,905	13,257,395	14,042,675
	241,451,057	265,494,824	256,318,364
Corporate policy and strategy			
Recovery from other governments departments (OGD's)	...	...	339,098
Other recoveries	8,609,875	4,890,567	6,762,079
	8,609,875	4,890,567	7,101,177
Total budgetary	483,945,000	484,214,524	486,781,253
Non-budgetary (respendable receipts)			
Working capital advance	...	417,967,564	362,782,870
Total Ministry—			
Budgetary	**483,945,000**	**484,214,524**	**486,781,253**
Non-budgetary	...	**417,967,564**	**362,782,870**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—		
Other accounts—		
Interest on loans to employees posted abroad	576,251	751,180
Interest earned from funds on deposit with suppliers	60,584	82,657
	636,835	833,837
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	37,224,800	24,601,330
Sales of goods and services—		
Lease and use of public property	*113,443,068*	...
Services of a regulatory nature	*77,812*	...
Services of a non-regulatory nature	*266,665,273*	...
Sales of goods and information products	*73,932,490*	...
Other fees and charges—		
Revenues from fines	339,656	...
Miscellaneous	28,345,387	...
	28,685,043	...
	482,803,686	...
Proceeds from the disposal of surplus Crown assets	15,516,291	41,669,573
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	9,371,277	10,952,330
Total Department	**545,552,889**	**78,057,070**
Canadian Forces Grievance Board		
Non-tax revenues—		
Refunds of previous years' expenditures	25,960	...
Sales of goods and services—		
Sales of goods and information products	...	20
Miscellaneous non-tax revenues	75	...
Total Program	**26,035**	**20**

	Current year	Previous year
	$	$
Military Police Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	305	6,390
Adjustments to prior year's payables	63,627	...
	63,932	6,390
Total Program	**63,932**	**6,390**
Ministry Summary		
Non-tax revenues—		
Return on investments	636,835	833,837
Refunds of previous years' expenditures	37,314,692	24,607,720
Sales of goods and services	482,803,686	20
Proceeds from the disposal of surplus Crown assets	15,516,291	41,669,573
Miscellaneous non-tax revenues	9,371,352	10,952,330
Total Ministry	**545,642,856**	**78,063,480**

SECTION 17

2002-2003

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

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Department

Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Descriptions

Information dissemination and consensus building

Natural Resources Canada (NRCan) recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department promotes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistics advice and services in support of its scientific research programs and transfers its science and technology (S&T) technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The Fund was established under *Appropriation Act No. 3, 1993-94*. The Fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource sector (e.g., the administration of Canada's mining taxation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Included within this business line is the Geomatics Canada Revolving Fund.

Environmental protection and mitigation

NRCan has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCan also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral- and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine roof control, underground environmental assessment, ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCan also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Included within this business line is the Geomatics Canada Revolving Fund.

Safety and security of Canadians

NRCan plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCan's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCan also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCan is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts inspections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCan works to improve safety in the explosives industry by producing the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCan provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, the Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCan promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Included within this business line is the Geomatics Canada Revolving Fund.

Sound departmental management

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objectives

To develop the utilization of atomic energy for peaceful purposes.

Canadian Nuclear Safety Commission

Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Descriptions

Health, safety, security and environmental protection

The Canadian Nuclear Safety Commission (CNSC) regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objectives

To administer and fund the closure of mining operations and related workforce reduction programs.

National Energy Board

Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;
- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	508,820,000	...	...	508,820,000	1	Operating expenditures				
...	...	38,820,324	...	38,820,324	1a	Operating expenditures				
...	...	...	45,000	45,000		Transfer from: TB Vote 10 (1)				
...	...	...	12,253,000	12,253,000		TB Vote 15 (1)				
...	...	...	(804,755)	(804,755)		Transfer to Vote 5				
...	508,820,000	38,820,324	11,493,245	559,133,569		Total—Vote 1	518,493,669	40,639,900	...	496,351,715
...	16,680,000	...	...	16,680,000	5	Capital expenditures				
...	...	1	...	1	5b	Transfer of $804,755 from Natural Resources Vote 1				
...	...	...	804,755	804,755		Transfer from Vote 1				
...	16,680,000	1	804,755	17,484,756		Total—Vote 5	17,240,895	243,861	...	19,751,774
...	130,075,000	...	...	130,075,000	10	Grants and contributions				
...	...	23,010,000	...	23,010,000	10a	Grants and contributions				
...	...	1	...	1	10b	Grants and contributions				
...	130,075,000	23,010,001	...	153,085,001		Total—Vote 10	102,821,969	50,263,032	...	200,650,127
...	65,218	...	1,728	66,946	(S)	Minister of Natural Resources—Salary and motor car allowance	66,946	...	...	64,109
...	48,596,000	...	11,107,183	59,703,183	(S)	Contributions to employee benefit plans	59,703,183	...	...	45,143,000
3,603,014	2,492,000	1,111,000	(3,603,000)	3,603,014	(S)	Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)—Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	468,416	...	3,134,598	4,259,868
4,299,281	2,300,000	...	(2,300,000)	4,299,281	(S)	Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,273,986	...	3,025,295	3,044,602
...	2,700,000	...	(938,486)	1,761,514	(S)	Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)	1,761,514	...	...	1,822,955
...	2,175,000	...	(640,364)	1,534,636	(S)	Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)	1,534,636	...	...	1,575,000
...	13,000,000	8,500,000	120,233	21,620,233	(S)	Payments to the Nova Scotia Offshore Revenues Account	21,620,233	...	...	18,402,569

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	1,200,000	63,500,000	(8,717,877)	55,982,123	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	55,982,123	...	...	26,933,626
4,175,761	(2,014,000)	...	2,014,000	4,175,761	(S)	Geomatics Canada Revolving Fund	2,092,709	...	2,083,052	(43,951)
...	100,000	...	(100,000)	...	(S)	Nova Scotia fiscal equalization offset payments	...	...	...	...
...	...	108,735,000	99,399,000	208,134,000	(S)	Newfoundland fiscal equalization offset payments	208,134,000	...	...	...
...	...	...	205,597	205,597	(S)	Refunds of amounts credited to revenues in previous years	205,597	...	...	9,040
53,171	...	...	302,985	356,156	(S)	Spending of proceeds from the disposal of surplus Crown assets	243,717	...	112,439	190,965
...	...	...	12,000	12,000	(S)	Collection agency fees	12,000	...	...	455
12,131,227	**726,189,218**	**243,676,326**	**109,160,999**	**1,091,157,770**		**Total Department—Budgetary**	**991,655,593**	**91,146,793**	**8,355,384**	**818,155,854**
						Atomic Energy of Canada Limited				
...	135,872,000	...	...	135,872,000	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	...	8,700,000	...	8,700,000	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures				
...	135,872,000	8,700,000	...	144,572,000		Total—Vote 15	144,572,000	...	...	211,240,000
...	**135,872,000**	**8,700,000**	**...**	**144,572,000**		**Total Program—Budgetary**	**144,572,000**	**...**	**...**	**211,240,000**
						Canadian Nuclear Safety Commission				
...	52,580,000	...	...	52,580,000	20	Program expenditures				
...	...	4,977,837	...	4,977,837	20a	Program expenditures				
...	...	...	180,000	180,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,013,000	1,013,000		TB Vote 15 (1)				
...	52,580,000	4,977,837	1,193,000	58,750,837		Total—Vote 20	56,881,286	1,869,551	...	52,926,262
...	6,751,000	...	145,440	6,896,440	(S)	Contributions to employee benefit plans	6,896,440	...	...	5,541,000
17,379	...	...	14,395	31,774	(S)	Spending of proceeds from the disposal of surplus Crown assets	23,808	...	7,966	169
17,379	**59,331,000**	**4,977,837**	**1,352,835**	**65,679,051**		**Total Program—Budgetary**	**63,801,534**	**1,869,551**	**7,966**	**58,467,431**

						Cape Breton Development Corporation				
...	60,735,000	...	...	60,735,000	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures				
...	...	...	5,000	5,000		Transfer from TB Vote 15 (1)				
...	60,735,000	...	5,000	60,740,000		Total—Vote 25				
...	60,735,000	...	5,000	60,740,000		Total budgetary	46,536,000	14,204,000	...	65,500,000
50,000,000	...	...	...	50,000,000	L40a	Advances to the Corporation pursuant to the *Cape Breton Development Corporation Act*, subsection 19(3). Limit $50,000,000 (Net)	...	...	50,000,000	...
						Total Program—				
...	**60,735,000**	...	**5,000**	**60,740,000**		**Budgetary**	**46,536,000**	**14,204,000**	...	**65,500,000**
50,000,000	...	...	...	**50,000,000**		**Non-budgetary**	...	...	**50,000,000**	...
						National Energy Board				
...	27,117,000	...	...	27,117,000	30	Program expenditures				
...	...	4,526,924	...	4,526,924	30a	Program expenditures				
...	...	...	155,000	155,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,023,000	1,023,000		TB Vote 15 (1)				
...	27,117,000	4,526,924	1,178,000	32,821,924		Total—Vote 30	31,232,389	1,589,535	...	28,836,201
...	4,279,000	...	(64,866)	4,214,134	(S)	Contributions to employee benefit plans	4,214,134	...	...	4,166,000
1,831	...	...	2,910	4,741	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,831	2,910	...
1,831	**31,396,000**	**4,526,924**	**1,116,044**	**37,040,799**		**Total Program—Budgetary**	**35,446,523**	**1,591,366**	**2,910**	**33,002,201**
						Total Ministry—				
12,150,437	**1,013,523,218**	**261,881,087**	**111,634,878**	**1,399,189,620**		**Budgetary**	**1,282,011,650**	**108,811,710**	**8,366,260**	**1,186,365,486**
50,000,000	...	...	...	**50,000,000**		**Non-budgetary**	...	...	**50,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Information dissemination and consensus building	200,621,581	198,218,590	5,164,000	4,955,722	19,340,237	15,931,910	12,047,547	12,047,547	...	...	213,078,271	207,058,675
Economic and social benefits	143,063,171	115,252,650	4,818,000	4,811,484	374,608,003	323,205,158	11,566,971	11,566,971	...	...	510,922,203	431,702,321
Environmental protection and mitigation	193,612,622	185,019,153	3,612,756	3,592,680	50,884,366	49,274,626	6,034,139	6,034,139	...	...	242,075,605	231,852,320
Safety and security of Canadians	41,430,015	40,558,422	2,113,000	2,111,935	4,199,072	4,198,965	7,451,635	7,451,635	...	...	40,290,452	39,417,687
Sound departmental management	82,104,374	78,947,557	1,777,000	1,769,074	988,124	986,218	78,259	78,259	...	...	84,791,239	81,624,590
Sub-total	660,831,763	617,996,372	17,484,756	17,240,895	450,019,802	393,596,877	37,178,551	37,178,551	...	...	1,091,157,770	991,655,593
Revenues netted against expenditures	(37,178,551)	(37,178,551)	...	...	...	...	(37,178,551)	(37,178,551)	...	...	...	...
Total Department—Budgetary	**623,653,212**	**580,817,821**	**17,484,756**	**17,240,895**	**450,019,802**	**393,596,877**	...	...	...	...	**1,091,157,770**	**991,655,593**
Atomic Energy of Canada Limited—												
Budgetary	**144,572,000**	**144,572,000**	...	...	...	...	...	...	...	...	**144,572,000**	**144,572,000**
Canadian Nuclear Safety Commission												
Health, safety, security and environmental protection	59,667,696	58,825,582	416,009	416,009	201,246	192,246	...	...	...	...	60,284,951	59,433,837
Non-proliferation and safeguards	4,808,000	3,781,597	...	...	586,100	586,100	...	...	...	...	5,394,100	4,367,697
Total Program—Budgetary	**64,475,696**	**62,607,179**	**416,009**	**416,009**	**787,346**	**778,346**	...	...	...	...	**65,679,051**	**63,801,534**
Cape Breton Development Corporation—												
Budgetary	**60,740,000**	**46,536,000**	...	...	...	...	...	...	...	...	**60,740,000**	**46,536,000**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...
National Energy Board												
Energy regulation and advice	37,040,799	35,446,523	...	...	...	...	...	...	...	...	37,040,799	35,446,523
Total Program—Budgetary	**37,040,799**	**35,446,523**	...	...	...	...	...	...	...	...	**37,040,799**	**35,446,5[illegible]3**
Total Ministry—												
Budgetary	**930,481,707**	**869,979,523**	**17,900,765**	**17,656,904**	**450,807,148**	**394,375,223**	...	...	...	...	**1,399,189,620**	**1,282,011,650**
Non-budgetary	...	...	...	...	...	...	...	...	**50,000,000**	...	**50,000,000**	...

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Information dissemination and consensus building				
...	309,512	...	305,112	614,624	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	597,390	17,234	...	487,554
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	25,000	...	...	23,500
...	...	...	250,000	250,000	Grant to the Congrès forestier mondial 2003 World Forestry Congress	250,000	...	...	250,000
...	...	...	430,000	430,000	Grant to the Food and Agriculture Organization of the United Nations (FAO) Trust Account	429,985	15	...	100,000
...	334,512	...	985,112	1,319,624		1,302,375	17,249	...	861,054
					Economic and social benefits				
...	292,085	...	(250,085)	42,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	40,987	1,013	...	60,496
...	...	...	3,000	3,000	Grant in support of clean-up of low level radiation waste in the Port Hope area	2,873	127	...	7,750
...	292,085	...	(247,085)	45,000		43,860	1,140	...	68,246
					Environmental protection and mitigation				
...	22,658	1	7,241	29,900	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	29,858	42	...	25,092
...	1,900,000	...	(1,450,000)	450,000	In support of the Property value protection program and the Municipal tax revenue loss protection program associated with low-level radioactive waste clean-up in the Port Hope area	...	450,000	...	...
...	...	250,000	(250,000)	...	Grant to the Congrès forestier mondial 2003 World Forestry Congress	...	...	...	...
...	...	430,000	(430,000)	...	Grant to the Food and Agriculture Organization of the United Nations	...	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	112,500,000
...	1,922,658	680,001	(2,122,759)	479,900		29,858	450,042	...	112,525,092
					Safety and security of Canadians				
...	28,745	...	(17,145)	11,600	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	11,587	13	...	39,209

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Sound departmental management				
...	100,000	...	2,000	102,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	102,000	...	...	102,000
...	2,678,000	680,001	(1,399,877)	1,958,124	**Total—Grants**	1,489,680	468,444	...	113,595,601
					Contributions				
					Information dissemination and consensus building				
...	230,665	...	2,450,967	2,681,632	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	2,601,885	79,747	...	2,963,737
...	560,000	...	(364,384)	195,616	In support of energy efficiency and alternative energy programs	195,185	431	...	397,135
...	4,000,000	...	(2,500,000)	1,500,000	GeoConnections Implementation Fund program	1,177,949	322,051	...	1,262,262
...	265,500	...	(45,000)	220,500	Ocean drilling program	220,500	...	...	204,627
...	40,000	...	60,000	100,000	Canadian Forestry Association	100,000	...	...	40,000
...	8,000,000	...	(3,723,600)	4,276,400	Model forest program	4,276,397	3	...	4,155,522
...	...	...	500,000	500,000	Climate Change Action Fund	493,422	6,578	...	...
...	...	...	315,000	315,000	Contribution in support of Action Plan 2000 on Climate Change	314,800	200	...	...
...	...	...	1,160,000	1,160,000	Canadian Light Source	1,160,000	...	...	...
...	...	...	655,000	655,000	Contribution in support of new and expanded measures under the efficiency and alternative energy programs	655,000	...	...	423,276
...	...	...	370,965	370,965	Saskatchewan Forest Centre	370,965	...	...	...
...	...	...	125,000	125,000	Contribution to the First Nations forestry program	124,400	600	...	...
...	...	...	1,500	1,500	Contribution to the International Energy Agency	1,403	97	...	2,816
					Ice-storm recovery program—				
...	...	...	5,669,000	5,669,000	Quebec	2,687,629	2,981,371	...	3,305,000
...	...	...	250,000	250,000	Asbestos	250,000	...	...	50,000
...	...	...	...	...	Items not required for the current year	...	...	...	83,337
...	13,096,165	...	4,924,448	18,020,613		14,629,535	3,391,078	...	12,887,712
					Economic and social benefits				
...	1,041,573	...	(107,173)	934,400	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	934,330	70	...	1,398,314
...	108,000	...	13,500	121,500	Ocean drilling program	121,500	...	...	77,304
...	1,200,000	...	(50,000)	1,150,000	Petroleum Technology Research Centre	1,150,000	...	...	1,200,000
...	558,000	...	(558,000)	...	Youth employment strategy	...	...	...	...
...	44,490,000	...	593,006	45,083,006	Hibernia interest assistance	11,004,366	34,078,640	...	20,625,126
...	1,675,400	...	75,000	1,750,400	Forest Engineering Research Institute of Canada	1,750,000	400	...	1,761,000
...	3,053,200	...	230,000	3,283,200	Contribution to Forintek Canada Corporation	3,283,200	...	...	3,249,074
...	1,000,000	...	(250,000)	750,000	Contribution to the First Nations forestry program	642,653	107,347	...	708,289

...	1,000,000	...	...	1,000,000	Contribution to the National Community Tree Foundation	1,000,000	...	...	1,000,000
...	5,200,000	...	(5,200,000)	...	Ice-storm recovery program	...	...	...	...
3,603,014	2,492,000	1,111,000	(3,603,000)	3,603,014	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	468,416	...	3,134,598	4,259,868
3,871,959	2,300,000	...	(2,300,000)	3,871,959	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	846,664	...	3,025,295	3,044,602
...	13,000,000	8,500,000	120,233	21,620,233	(S) Payments to the Nova Scotia Offshore Revenues Account	21,620,233	...	...	18,402,569
...	1,200,000	63,500,000	(8,717,877)	55,982,123	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	55,982,123	...	...	26,933,626
...	100,000	...	(100,000)	...	(S) Nova Scotia fiscal equalization offset payments	...	...	...	...
...	...	108,735,000	99,399,000	208,134,000	(S) Newfoundland fiscal equalization offset payments	208,134,000	...	...	...
...	...	20,900,000	1,730,000	22,630,000	Assistance to the Canadian softwood lumber sector	11,846,002	10,783,998	...	...
...	...	180,000	(180,000)	...	Wind Power Production Incentive	...	...	...	...
...	...	1,250,000	(1,250,000)	...	Canada-China Wood Products Initiative	...	...	...	...
...	...	...	45,000	45,000	Climate Change Action Fund	45,000	...	...	105,000
...	...	...	1,644,493	1,644,493	GeoConnections Implementation Fund program	1,373,620	270,873	...	1,220,997
...	...	...	500,000	500,000	Canadian Light Source	500,000	...	...	...
...	...	...	5,000	5,000	Contribution to the International Energy Agency	4,676	324	...	9,386
...	...	...	621,200	621,200	Model forest program	621,041	159	...	971,000
...	...	...	25,000	25,000	Mountain Pine Beetle	25,000	...	...	...
...	...	...	95,142	95,142	Contribution to the International Energy Agency/Forest Energy Agreement	95,141	1	...	166,395
...	...	...	1,583,333	1,583,333	Contribution to the International Energy Agency Weyburn CO_2 Monitoring Project	1,583,333	...	...	...
...	...	...	130,000	130,000	Contribution in support of Action Plan 2000 on Climate Change	130,000	...	...	1,583,333
...	...	...	...	...	Items not required for the current year	...	...	...	1,936,211
7,474,973	78,418,173	204,176,000	84,493,857	374,563,003		323,161,298	45,241,812	6,159,893	88,652,094
					Environmental protection and mitigation				
...	679,000	...	(181,000)	498,000	Contribution to the International Energy Agency	497,149	851	...	604,426
...	110,295	...	8,063	118,358	Contribution to the International Energy Agency/Forest Energy Agreement	118,202	156	...	...
...	298,661	...	282,639	581,300	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	581,272	28	...	450,772
...	22,793,000	...	(14,990,350)	7,802,650	In support of energy efficiency and alternative energy programs	7,802,622	28	...	6,859,841
...	3,616,000	...	(1,508,598)	2,107,402	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	2,107,402	...	...	1,872,615
...	27,000	...	22,500	49,500	Ocean drilling program	49,500	...	...	72,756
...	14,989,000	...	(419,104)	14,569,896	Climate Change Action Fund	13,686,125	883,771	...	14,296,979
...	1,800,000	...	(192,284)	1,607,716	Contribution to Saskatchewan Power/Maritime Electric Company	1,373,715	234,001	...	297,384
...	400,000	...	(87,878)	312,122	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	312,122	...	...	77,430
...	3,115,000	...	(3,115,000)	...	In support of electricity distributors to promote the sale of electricity from emerging renewable energy sources	...	...	...	...

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	1,583,333	...	(1,583,333)	...	Contribution to the International Energy Agency Weyburn CO_2 Monitoring Project	...	...	...	...
...	4,450,000	...	(4,450,000)	...	In support of organizations associated with impact and adaptation research related to climate change	...	...	...	...
...	800,000	...	(800,000)	...	Climate Change Action Plan 2000—Afforestation measure	...	...	...	...
...	...	...	400,000	400,000	Contribution in support of Action Plan 2000 on Climate Change—SaskPower	400,000	...	...	...
...	...	...	12,388,364	12,388,364	Contribution in support of Action Plan 2000 on Climate Change	12,349,809	38,555	...	3,020,152
...	...	...	1,772,885	1,772,885	Model forest program	1,772,313	572	...	1,642,920
...	...	...	7,870,273	7,870,273	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	7,869,474	799	...	7,987,806
...	...	...	140,000	140,000	Canadian Light Source	140,000	...	...	...
...	...	...	186,000	186,000	Wind Power Production Incentive	185,063	937	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	33,411
...	54,661,289	...	(4,256,823)	50,404,466		49,244,768	1,159,698	...	37,216,492
					Safety and security of Canadians				
...	51,640	...	153,860	205,500	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	205,406	94	...	314,856
...	112,233	...	(112,233)	...	Contribution to the Canadian Inter-Agency Forest Fire Centre	...	...	...	113,646
...	49,500	...	9,000	58,500	Ocean drilling program	58,500	...	...	100,040
...	...	...	200,000	200,000	Canadian Light Source	200,000	...	...	...
...	2,700,000	...	(938,486)	1,761,514	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	1,761,514	...	...	1,822,955
...	2,175,000	...	(640,364)	1,534,636	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,534,636	...	...	1,575,000
427,322	...	...	...	427,322	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	427,322	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	13,921
427,322	5,088,373	...	(1,328,223)	4,187,472		4,187,378	94	...	3,940,418

					Sound departmental management				
...	100,000	...	202,606	302,606	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	302,606	...	...	396,430
...	...	...	583,518	583,518	Youth employment strategy	581,612	1,906	...	...
...	100,000	...	786,124	886,124		884,218	1,906	...	396,430
7,902,295	**151,364,000**	**204,176,000**	**84,619,383**	**448,061,678**	**Total—Contributions**	**392,107,197**	**49,794,588**	**6,159,893**	**143,093,146**
					Departmental Summary by Business Line				
...	13,430,677	...	5,909,560	19,340,237	Information dissemination and consensus building	15,931,910	3,408,327	...	13,748,766
7,474,973	78,710,258	204,176,000	84,246,772	374,608,003	Economic and social benefits	323,205,158	45,242,952	6,159,893	88,720,340
...	56,583,947	680,001	(6,379,582)	50,884,366	Environmental protection and mitigation	49,274,626	1,609,740	...	149,741,584
427,322	5,117,118	...	(1,345,368)	4,199,072	Safety and security of Canadians	4,198,965	107	...	3,979,627
...	200,000	...	788,124	988,124	Sound departmental management	986,218	1,906	...	498,430
7,902,295	**154,042,000**	**204,856,001**	**83,219,506**	**450,019,802**	**Total Department**	**393,596,877**	**50,263,032**	**6,159,893**	**256,688,747**
					Canadian Nuclear Safety Commission				
					Grants				
					Health, safety, security and environmental protection				
...	**20,000**	**...**	**...**	**20,000**	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	**11,000**	**9,000**	**...**	**8,000**
					Contributions				
					Health, safety, security and environmental protection				
...	22,000	...	3,000	25,000	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	25,000	...	...	20,000
...	...	...	10,000	10,000	Contribution to the International Agency for Research on Cancer in support of the international collaborative study of cancer risk among nuclear industry workers (IARC)	10,000	...	...	10,000
...	...	...	34,141	34,141	Contribution to Swedish Nuclear Power Institute for Decovalex III	34,141	...	...	32,846
...	...	...	17,480	17,480	Contribution to Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) Project	17,480	...	...	14,894
...	...	...	19,625	19,625	Contribution to Organization for Economic Cooperation and Development (OECD) for Piping Failure Data Exchange (OPDE) Project	19,625	...	...	...
...	...	...	15,000	15,000	Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	15,000	...	...	...
...	...	...	60,000	60,000	Contribution to McMaster University for the University Network of Excellence in Nuclear Engineering (UNENE) project	60,000	...	...	...
...	22,000	...	159,246	181,246		181,246	...	...	77,740

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Non-proliferation and safeguards				
...	600,000	...	(13,900)	586,100	Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency	586,100	...	...	160,000
...	**622,000**	**...**	**145,346**	**767,346**	**Total—Contributions**	**767,346**	**...**	**...**	**237,740**
					Program Summary by Business Line				
...	42,000	...	159,246	201,246	Health, safety, security and environmental protection	192,246	9,000	...	85,740
...	600,000	...	(13,900)	586,100	Non-proliferation and safeguards	586,100	...	...	160,000
...	**642,000**	**...**	**145,346**	**787,346**	**Total Program**	**778,346**	**9,000**	**...**	**245,740**
7,902,295	**154,684,000**	**204,856,001**	**83,364,852**	**450,807,148**	**Total Ministry**	**394,375,223**	**50,272,032**	**6,159,893**	**256,934,487**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Information dissemination and consensus building			
Sales of goods and services	12,047,547	11,124,224	11,670,116
Miscellaneous revenues	...	923,323	1,006,759
	12,047,547	12,047,547	12,676,875
Economic and social benefits			
Sales of goods and services	11,566,971	11,224,237	10,275,563
Miscellaneous revenues	...	342,734	478,016
	11,566,971	11,566,971	10,753,579
Environmental protection and mitigation			
Sales of goods and services	6,034,139	5,495,922	4,571,402
Miscellaneous revenues	...	538,217	170,210
	6,034,139	6,034,139	4,741,612
Safety and security of Canadians			
Sales of goods and services	7,451,635	7,278,334	6,765,976
Miscellaneous revenues	...	173,301	121,029
	7,451,635	7,451,635	6,887,005
Sound departmental management			
Sales of goods and services	78,259	58,240	20,778
Miscellaneous revenues	...	20,019	10,487
	78,259	78,259	31,265
Total Department—Budgetary	**37,178,551**	**37,178,551**	**35,090,336**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	...	10,000,000
Total Program—Non-budgetary	...	...	**10,000,000**
Total Ministry—			
Budgetary	**37,178,551**	**37,178,551**	**35,090,336**
Non-budgetary	...	...	**10,000,000**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—		
Consolidated accounts—		
Atomic Energy of Canada Limited—Interest	181,361	265,997
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	1,001,595	1,250,484
Refunds of expenditures pertaining to capital purchased	11,327	3,741
Refunds of transfer payments—Subsidies and capital assistance	127,197	1,001,711
Refunds of other transfer payments	1,483,194	1,472,495
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	2,330,990	1,910,709
	4,954,303	5,639,140
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	29,673,271	14,966,873
Licences and permits	2,769,154	3,299,696
	32,442,425	*18,266,569*
Lease and use of public property	*469,958*	*1,010,495*
Services of a regulatory nature	*944,545*	*1,146,142*
Services of a non-regulatory nature	*22,004,534*	*19,632,586*
Sales of goods and information products—		
Charts, maps and plans	*15,619,290*	*41,653,675*
Other fees and charges	*33,248,972*	*2,002,858*
	104,729,724	83,712,325
Proceeds from the disposal of surplus Crown assets	302,985	148,345
Miscellaneous non-tax revenues—		
Interest on overdue accounts receivables	49,876	58,983
Total Department	**110,218,249**	**89,824,790**[1]
Canadian Nuclear Safety Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	38,645	10,140
Adjustments to prior year's payables	17,039	232,016
	55,684	242,156

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Services of a regulatory nature—		
Cost recovery	38,209,416	38,158,643
Services of a non-regulatory nature—		
Training	...	22,338
	38,209,416	38,180,981
Proceeds from the disposal of surplus Crown assets	14,395	17,379
Miscellaneous non-tax revenues—		
Deferred revenue from services of a regulatory nature	10,210,591	19,210,186
Access to information	1,119	651
Sundries	133,345	9,707
	10,345,055	19,220,544
Total Program	**48,624,550**	**57,661,060**
National Energy Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	35,828	14,645
Adjustments to prior year's payables	50,233	94,215
	86,061	108,860
Sales of goods and services—		
Rights and privileges	1,000	1,075
Services of a regulatory nature	35,727,708	31,308,956
Sales of goods and information products	...	2,512
Other fees and charges	146,028	19,977
	35,874,736	31,332,520
Proceeds from the disposal of surplus Crown assets	2,910	1,831
Total Program	**35,963,707**	**31,443,211**

	Current year	Previous year
	$	$
Ministry Summary		
Non-tax revenues—		
Return on investments	181,361	265,997
Refunds of previous years' expenditures	5,096,048	5,990,156
Sales of goods and services	178,813,876	153,225,826
Proceeds from the disposal of surplus Crown assets	320,290	167,555
Miscellaneous non-tax revenues	10,394,931	19,279,527
Total Ministry	**194,806,506**	**178,929,061**(1)

(1) Amends reporting in previous year's Public Accounts.

SECTION 18

2002-2003

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Descriptions

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Descriptions

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

Committee

This business line provides the funding that supports Members when they sit on standing committees, special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this activity.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this activity:

- House Officers' additional salaries;
- budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;
- other personnel costs; and
- institution's administrative costs for supporting this activity.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

Library of Parliament

Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

Business Line Descriptions

Services to parliamentarians

As the Library's primary clients, Parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

Services to authorized clients

Other authorized clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorized clients.

Provide collections to Parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (over expended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	39,747,950	...	...	39,747,950	1	Program expenditures				
...	...	969,000	...	969,000	1a	Program expenditures				
...	...	639,000	...	639,000	1b	Program expenditures				
...	39,747,950	1,608,000	...	41,355,950		Total—Vote 1	41,223,187	132,763	...	38,527,299
...	19,601,900	...	1,571,611	21,173,511	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account	21,173,511	...	...	20,313,836
...	4,551,000	...	845,940	5,396,940	(S)	Contributions to employee benefit plans	5,396,940	...	...	4,430,000
...	**63,900,850**	**1,608,000**	**2,417,551**	**67,926,401**		**Total Program—Budgetary**	**67,793,638**	**132,763**	...	**63,271,135**
						House of Commons				
...	194,953,261	...	...	194,953,261	5	Program expenditures				
...	...	3,842,031	...	3,842,031	5a	Program expenditures				
...	...	2,574,434	...	2,574,434	5b	Program expenditures				
...	194,953,261	6,416,465	...	201,369,726		Total—Vote 5	195,661,784	5,707,942	...	189,418,832
...	90,071,583	1,151,725	9,086,765	100,310,073	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	100,310,073	...	...	89,993,397
...	27,394,288	...	(231,320)	27,162,968	(S)	Contributions to employee benefit plans	27,162,968	...	...	25,771,604
...	**312,419,132**	**7,568,190**	**8,855,445**	**328,842,767**		**Total Program—Budgetary**	**323,134,825**	**5,707,942**	...	**305,183,833**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Library of Parliament				
...	22,762,000	...	...	22,762,000	10	Program expenditures				
...	...	600,000	...	600,000	10a	Program expenditures				
...	...	500,000	...	500,000	10b	Program expenditures				
...	...	...	124,900	124,900		Transfer from TB Vote 10 [1]				
...	22,762,000	1,100,000	124,900	23,986,900		Total—Vote 10	23,986,135	765	...	22,120,539
...	3,489,000	...	193,494	3,682,494	(S)	Contributions to employee benefit plans	3,682,494	...	...	3,219,000
...	**26,251,000**	**1,100,000**	**318,394**	**27,669,394**		**Total Program—Budgetary**	**27,668,629**	**765**	**...**	**25,339,539**
...	**402,570,982**	**10,276,190**	**11,591,390**	**424,438,562**		**Total Ministry—Budgetary**	**418,597,092**	**5,841,470**	**...**	**393,794,507**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
The Senate												
Senators and their offices	33,966,819	33,057,410	363,827	363,827	98,565	98,565	...	...	...	...	34,429,211	33,519,802
Chamber operations	4,615,277	5,267,746	44,901	44,901	...	...	...	...	...	...	4,660,178	5,312,647
Committees and associations	7,628,506	6,754,083	30,372	30,372	115,314	115,314	...	...	...	...	7,774,192	6,899,769
Administrative support	19,113,702	20,112,302	1,949,118	1,949,118	...	...	...	...	...	...	21,062,820	22,061,420
Total Program—Budgetary	**65,324,304**	**65,191,541**	**2,388,218**	**2,388,218**	**213,879**	**213,879**	**...**	**...**	**...**	**...**	**67,926,401**	**67,793,638**
House of Commons												
Constituency	208,768,844	199,087,874	3,400,394	4,010,185	...	...	201,881	177,311	...	...	211,967,357	202,920,748
Chamber	14,305,025	13,375,387	363,689	619,161	...	...	38,024	31,784	...	...	14,630,690	13,962,764
Committee	22,920,705	20,776,136	384,278	1,057,548	873,743	873,743	82,989	76,028	...	...	24,095,737	22,631,399
Caucus	25,478,449	25,011,841	1,103,601	476,615	...	...	65,748	64,657	...	...	26,516,302	25,423,799
Institution	51,223,970	53,384,453	1,102,292	5,460,259	...	...	693,581	648,597	...	...	51,632,681	58,196,115
Sub-total	322,696,993	311,635,691	6,354,254	11,623,768	873,743	873,743	1,082,223	998,377	...	...	328,842,767	323,134,825
Revenues netted against expenditures	(1,082,223)	(998,377)	...	...	...	...	(1,082,223)	(998,377)	...	...	...	...
Total Program—Budgetary	**321,614,770**	**310,637,314**	**6,354,254**	**11,623,768**	**873,743**	**873,743**	**...**	**...**	**...**	**...**	**328,842,767**	**323,134,825**
Library of Parliament												
Services to parliamentarians	10,649,624	10,456,044	...	...	...	...	...	43,743	...	...	10,649,624	10,412,301
Services to authorized clients	784,762	703,734	...	...	...	...	...	...	...	...	784,762	703,734
Provide collections to Parliament	3,500,009	3,738,707	...	...	...	...	...	...	...	...	3,500,009	3,738,707
Services to the public	2,342,416	2,351,443	...	...	...	...	203,000	160,037	...	...	2,139,416	2,191,406
Infrastructure services	10,595,583	10,622,481	...	...	...	...	...	...	...	...	10,595,583	10,622,481
Sub-total	27,872,394	27,872,409	...	...	...	...	203,000	203,780	...	...	27,669,394	27,668,629
Revenues netted against expenditures	(203,000)	(203,780)	...	...	...	...	(203,000)	(203,780)	...	...	...	...
Total Program—Budgetary	**27,669,394**	**27,668,629**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**27,669,394**	**27,668,629**
Total Ministry—Budgetary	**414,608,468**	**403,497,484**	**8,742,472**	**14,011,986**	**1,087,622**	**1,087,622**	**...**	**...**	**...**	**...**	**424,438,562**	**418,597,092**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					The Senate				
					Grants				
					Senators and their offices				
...	167,000	...	(68,435)	98,565	(S) Pensions to retired senators	98,565	...	...	200,021
					Contributions				
					Committees and associations				
...	289,600	...	(174,286)	115,314	Contributions to parliamentary associations	115,314	...	...	279,366
					Program Summary by Business Line				
...	167,000	...	(68,435)	98,565	Senators and their offices	98,565	...	...	200,021
...	289,600	...	(174,286)	115,314	Committees and associations	115,314	...	...	279,366
...	456,600	...	(242,721)	213,879	**Total Program**	213,879	...	...	479,387
					House of Commons				
					Contributions				
					Committee				
...	807,300	...	66,443	873,743	Contributions to parliamentary and procedural associations	873,743	...	...	771,033
...	807,300	...	66,443	873,743	**Total Program**	873,743	...	...	771,033
...	1,263,900	...	(176,278)	1,087,622	**Total Ministry**	1,087,622	...	...	1,250,420

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
House of Commons			
Budgetary (respendable revenues)			
Constituency			
Fees from rental of various rooms for non-Parliamentary functions	16,805	14,760	36,103
Proceeds from the disposal of assets	31,143	27,353	4,488
Transfers from Parliamentary restaurant	143,779	126,280	171,711
Gymnasium membership fees	4,017	3,528	3,165
Proceeds from recycled paper	5,422	4,762	3,140
Other recoveries	715	628	954
	201,881	177,311	219,561
Chamber			
Fees from rental of various rooms for non-Parliamentary functions	7,658	6,401	17,112
Proceeds from the disposal of assets	11,115	9,291	1,520
Transfers from Parliamentary restaurant	14,478	12,102	9,214
Gymnasium membership fees	1,889	1,579	1,416
Proceeds from recycled paper	2,550	2,132	1,404
Other recoveries	334	279	461
	38,024	31,784	31,127
Committee			
Parliamentary associations' membership fees	24,473	22,420	19,194
Fees from rental of various rooms for non-Parliamentary functions	6,369	5,835	13,570
Proceeds from the disposal of assets	19,901	18,232	1,548
Transfers from Parliamentary restaurant	27,204	24,922	23,453
Gymnasium membership fees	1,304	1,195	1,119
Proceeds from recycled paper	1,760	1,612	1,109
Other recoveries	1,978	1,812	9,765
	82,989	76,028	69,758
Caucus			
Fees from rental of various rooms for non-Parliamentary functions	4,895	4,814	13,000
Proceeds from the disposal of assets	2,229	2,192	1,008
Transfers from Parliamentary restaurant	55,218	54,302	47,744
Gymnasium membership fees	1,352	1,329	1,178
Proceeds from recycled paper	1,823	1,793	1,168
Other recoveries	231	227	335
	65,748	64,657	64,433
Institution			
Fees from rental of various rooms for non-Parliamentary functions	22,818	21,338	56,844
Proceeds from the disposal of assets	37,527	35,093	30,010
Transfers from Parliamentary restaurant	618,740	578,610	585,493
Gymnasium membership fees	5,741	5,369	5,022
Proceeds from recycled paper	7,749	7,246	4,980
Other recoveries	1,006	941	1,525
	693,581	648,597	683,874
Total Program—Budgetary	**1,082,223**	**998,377**	**1,068,753**
Library of Parliament			
Budgetary (respendable revenues)			
Services to parliamentarians	...	43,743	48,934
Services to authorized clients	...	...	1,427
Provide collections to Parliament	...	...	165
Services to the public	203,000	160,037	140,507
Infrastructure services	...	...	11,904
Total Program—Budgetary	**203,000**	**203,780**	**202,937**
Total Ministry—Budgetary	**1,285,223**	**1,202,157**	**1,271,690**

Revenues

	Current year	Previous year
	$	$
The Senate		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	88,569	18,779
Adjustments to prior year's payables	(34,337)	...
	54,232	18,779
Miscellaneous non-tax revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the *Members of Parliament Retiring Allowances Act*	(21,608)	(54,815)
Total Program	**32,624**	**(36,036)**
House of Commons		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	207,470	87,725
Adjustments to prior year's payables	...	64,882
	207,470	152,607
Sales of goods and services—		
Other fees and charges—		
Users charges respendable	110,000	213,791
Proceeds from the disposal of surplus Crown assets	224,390	18,300
Miscellaneous non-tax revenues	796,217	837,615
Total Program	**1,338,077**	**1,222,313**[1]

	Current year	Previous year
	$	$
Library of Parliament		
Non-tax revenues—		
Refunds of previous years' expenditures	...	5,265
Sales of goods and services—		
Sales of goods and information products	33,069	...
Total Program	**33,069**	**5,265**
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	261,702	176,651
Sales of goods and services	143,069	213,791
Proceeds from the disposal of surplus Crown assets	224,390	18,300
Miscellaneous non-tax revenues	774,609	782,800
Total Ministry	**1,403,770**	**1,191,542**[1]

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[1] Amends reporting in previous year's Public Accounts.

SECTION 19

2002-2003

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management Development

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review Committee

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Department

Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Descriptions

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and
- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry, task forces and others

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resources services as well as responses to requests for access to information under the *Access to Information Act* and the *Privacy Act*.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

Objectives

Canadian Centre for Management Development (CCMD)'s objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Public Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

Business Line Descriptions

Canadian Centre for Management Development

CCMD contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the knowledge of best practices from Canada and around the world, offers a single window to countries and international organizations seeking access to Canadian public sector knowledge and know-how, and carries out corporately-funded federal international cooperation activities on a pilot project basis. It provides training courses designed to help Public Service managers develop the leadership skills and acquire the knowledge and know-how they need to serve in the knowledge age. It offers training programs to support career and community development, learning events to help managers share and exchange in real time and deepen their understanding of issues and computer-based learning to support self-learning, knowledge sharing and learning networks. CCMD operates as a service centre through which Public Service managers can become a vibrant management community.

Canadian Intergovernmental Conference Secretariat

Objectives

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Descriptions

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Canadian Transportation Accident Investigation and Safety Board

Objectives

To advance transportation safety.

Business Line Descriptions

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the Canada Elections Act; to ensure compliance with and enforcement of all provisions of the Canada Elections Act; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the Electoral Boundaries Readjustment Act and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the Electoral Boundaries Readjustment Act.

Business Line Descriptions

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act*—Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objectives

Take the necessary measures to:

- ensure recognition of the status of each of the official languages; and
- ensure compliance with the spirit and intent of the Act in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

Business Line Descriptions

Investigations

Conduct investigations, carry out special studies, make recommendations aimed at enhancing the acceptance and implementation of the *Official Languages Act*.

Communications, research and analysis

Define the strategic directions for the Office of the Commissioner. Act as a liaison with the various government agencies and organizations active in the field of official languages. Inform parliamentarians and members of the public of the provisions and scope of the Act and on the role of the Commissioner.

Corporate services

Provide advice, services and products in the following fields: financial management, human resources management, information and technology management, and administrative services.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

The provision of objective views and information regarding the state of the debate on the environment and the economy

The National Round Table on the Environment and the Economy (NRTEE) is a multistakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multistakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Within the NRTEE business line, activities are organized according to a number of program areas. Each potential program area is scoped and defined, and a task force assigned to oversee the associated activities. Emerging issues are continually explored, and if determined to be a priority, are established as new program areas as funds become available.

Public Service Staff Relations Board

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place;
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service (CSIS) performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Business Line Descriptions

Security Intelligence Review Committee

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the CSIS; and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	101,736,000	...	...	101,736,000	1	Program expenditures				
...	...	22,337,842	...	22,337,842	1a	Program expenditures				
...	...	328,690	...	328,690	1b	Program expenditures				
...	...	...	98,300	98,300		Transfer from: TB Vote 10 [1]				
...	...	...	2,441,000	2,441,000		TB Vote 15 [1]				
...	101,736,000	22,666,532	2,539,300	126,941,832		Total—Vote 1	125,560,410	1,381,422	...	111,936,609
...	133,572	...	3,600	137,172	(S)	The Prime Minister's salary and motor car allowance	137,172	...	...	146,610
...	65,218	...	1,728	66,946	(S)	President of the Privy Council—Salary and motor car allowance	66,946	...	...	67,988
...	65,218	...	1,728	66,946	(S)	Leader of the Government in the Senate—Salary and motor car allowance	66,946	...	...	69,063
...	23,342	...	2,549	25,891	(S)	Ministers without portfolio or Ministers of State—Motor car allowance	25,891	...	...	24,340
...	10,580,000	...	1,514,323	12,094,323	(S)	Contributions to employee benefit plans	12,094,323	...	...	10,031,000
5,028	...	...	6,638	11,666	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,028	...	6,638	28,014
5,028	**112,603,350**	**22,666,532**	**4,069,866**	**139,344,776**		**Total Department—Budgetary**	**137,956,716**	**1,381,422**	**6,638**	**122,303,624**
						Canada Mortgage and Housing Corporation [2]				
...	1,913,250,000	...	...	1,913,250,000	5	Operating expenditures				
...	...	...	(1,913,250,000)	(1,913,250,000)		Transfer to Transport Vote 28a				
...	1,913,250,000	...	(1,913,250,000)	...		Total—Vote 5	...	...	...	...
...	1,913,250,000	...	(1,913,250,000)	...		Total budgetary	...	...	...	...
...	(219,400,000)	...	219,400,000	...	(S)	(L) Advances under the *National Housing Act* (Gross)	...	...	...	...
						Total Program—				
...	**1,913,250,000**	...	**(1,913,250,000)**	...		**Budgetary**	...	...	...	...
...	**(219,400,000)**	...	**219,400,000**	...		**Non-budgetary**	...	...	...	...
						Canada Post Corporation [2]				
...	237,210,000	...	...	237,210,000	10	Payments to the Canada Post Corporation for special purposes				
...	...	...	(237,210,000)	(237,210,000)		Transfer to Transport Vote 29a				
...	237,210,000	...	(237,210,000)	...		Total—Vote 10	...	...	...	...
...	237,210,000	...	(237,210,000)	...		Total budgetary	...	...	...	...

500,000,000	...	...	(500,000,000)	...	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)	...	...	...	...
						Total Program—				
...	**237,210,000**	**...**	**(237,210,000)**	**...**		**Budgetary**	**...**	**...**	**...**	**...**
500,000,000	**...**	**...**	**(500,000,000)**	**...**		**Non-budgetary**	**...**	**...**	**...**	**...**
						Canadian Centre for Management Development				
...	23,768,000	...	...	23,768,000	15	Program expenditures				
...	...	2,630,515	...	2,630,515	15a	Program expenditures				
...	...	...	1,887,881	1,887,881		Transfer from: TB Vote 10 (1)				
...	...	...	441,000	441,000		TB Vote 15 (1)				
...	23,768,000	2,630,515	2,328,881	28,727,396		Total—Vote 15	25,866,883	2,860,513	...	16,866,366
...	1,625,000	...	783,200	2,408,200	(S)	Contributions to employee benefit plans	2,408,200	...	...	1,448,000
5,093	...	...	100	5,193	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	5,093	100	...
...	...	...	4,243,463	4,243,463	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	4,243,463	...	...	8,578,909
5,093	**25,393,000**	**2,630,515**	**7,355,644**	**35,384,252**		**Total Program—Budgetary**	**32,518,546**	**2,865,606**	**100**	**26,893,275**
						Canadian Intergovernmental Conference Secretariat				
...	3,423,000	...	...	3,423,000	20	Program expenditures				
...	...	109,051	...	109,051	20a	Program expenditures				
...	...	1,337,000	...	1,337,000	20b	Program expenditures				
...	...	...	25,000	25,000		Transfer from: TB Vote 10 (1)				
...	...	...	155,000	155,000		TB Vote 15 (1)				
...	3,423,000	1,446,051	180,000	5,049,051		Total—Vote 20	4,759,475	289,576	...	4,129,282
...	323,000	...	(52,770)	270,230	(S)	Contributions to employee benefit plans	270,230	...	...	309,000
26	...	...	20	46	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	26	20	...
26	**3,746,000**	**1,446,051**	**127,250**	**5,319,327**		**Total Program—Budgetary**	**5,029,705**	**289,602**	**20**	**4,438,282**
						Canadian Transportation Accident Investigation and Safety Board				
...	21,510,000	...	...	21,510,000	25	Program expenditures				
...	...	3,994,900	...	3,994,900	25a	Program expenditures				
...	...	1,353,830	...	1,353,830	25b	Program expenditures				
...	...	...	406,000	406,000		Transfer from: TB Vote 10 (1)				
...	...	...	1,415,000	1,415,000		TB Vote 15 (1)				
...	21,510,000	5,348,730	1,821,000	28,679,730		Total—Vote 25	28,117,406	562,324	...	26,752,457
...	3,256,000	...	(157,838)	3,098,162	(S)	Contributions to employee benefit plans	3,098,162	...	...	3,213,000
...	...	...	25,693	25,693	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	22,192	3,501	...	67,920

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
21,804	...	...	38,930	60,734	(S)	Spending of proceeds from the disposal of surplus Crown assets	38,940	...	21,794	18,025
21,804	**24,766,000**	**5,348,730**	**1,727,785**	**31,864,319**		**Total Program—Budgetary**	**31,276,700**	**565,825**	**21,794**	**30,051,402**
						Chief Electoral Officer				
...	12,226,000	...	...	12,226,000	30	Program expenditures				
...	...	...	44,500	44,500		Transfer from: TB Vote 10 (1)				
...	...	...	703,000	703,000		TB Vote 15 (1)				
...	12,226,000	...	747,500	12,973,500		Total—Vote 30	12,528,143	445,357	...	11,675,496
...	204,600	...	5,697	210,297	(S)	Salary of the Chief Electoral Officer	210,297	...	...	237,745
...	44,841,000	12,010,982	(1,179,701)	55,672,281	(S)	Expenses of elections (*Canada Elections Act*, *Northwest Territories Elections Act*, and the *Electoral Boundaries Readjustment Act*)	55,672,281	...	...	35,251,651
...	2,445,000	...	2,728,597	5,173,597	(S)	Contributions to employee benefit plans	5,173,597	...	...	2,391,000
...	...	...	15	15	(S)	Collection agency fees	15	...	...	792
45	...	...	1,680	1,725	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,680	45	...	16,607
45	**59,716,600**	**12,010,982**	**2,303,788**	**74,031,415**		**Total Program—Budgetary**	**73,586,013**	**445,402**	**...**	**49,573,291**
						Commissioner of Official Languages				
...	13,330,000	...	...	13,330,000	35	Program expenditures				
...	...	1,739,700	...	1,739,700	35a	Program expenditures				
...	...	...	98,000	98,000		Transfer from: TB Vote 10 (1)				
...	...	...	567,000	567,000		TB Vote 15 (1)				
...	13,330,000	1,739,700	665,000	15,734,700		Total—Vote 35	15,102,830	631,870	...	13,414,886
...	1,690,000	...	(107,824)	1,582,176	(S)	Contributions to employee benefit plans	1,582,176	...	...	1,450,000
4,816	...	...	326	5,142	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,816	326	...
4,816	**15,020,000**	**1,739,700**	**557,502**	**17,322,018**		**Total Program—Budgetary**	**16,685,006**	**636,686**	**326**	**14,864,886**
						Millennium Bureau of Canada (3)				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	29,533,749
...	**...**	**...**	**...**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**29,533,749**

						National Round Table on the Environment and the Economy				
...	4,572,000	...	...	4,572,000	40	Program expenditures				
...	...	252,600	...	252,600	40b	Program expenditures				
...	...	...	159,000	159,000		Transfer from: TB Vote 10 [1]				
...	...	...	81,000	81,000		TB Vote 15 [1]				
...	4,572,000	252,600	240,000	5,064,600		Total—Vote 40	4,984,093	80,507	...	5,129,494
...	20,000	...	(16,143)	3,857	(S)	Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	3,857	...	...	9,184
...	320,000	...	32,861	352,861	(S)	Contributions to employee benefit plans	352,861	...	...	308,000
...	**4,912,000**	**252,600**	**256,718**	**5,421,318**		**Total Program—Budgetary**	**5,340,811**	**80,507**	**...**	**5,446,678**
						Office of Indian Residential Schools Resolution of Canada [4]				
...	52,783,000	...	...	52,783,000	45	Program expenditures				
...	...	...	(52,783,000)	(52,783,000)		Transfer to Public Works and Government Services Vote 22a				
...	52,783,000	...	(52,783,000)	...		Total—Vote 45	...	...	...	...
...	3,277,000	...	(3,277,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**56,060,000**	**...**	**(56,060,000)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Office of Infrastructure and Crown Corporations of Canada [5]				
...	3,240,000	...	...	3,240,000	50	Operating expenditures				
...	...	...	(2,726,000)	(2,726,000)		Transfer to: Industry Vote 97a				
...	...	...	(514,000)	(514,000)		Treasury Board Vote 1a				
...	3,240,000	...	(3,240,000)	...		Total—Vote 50	...	...	...	...
...	5,385,000	...	...	5,385,000	55	Contributions				
...	...	...	(5,385,000)	(5,385,000)		Transfer to Industry Vote 98a				
...	5,385,000	...	(5,385,000)	...		Total—Vote 55	...	...	...	...
...	1	...	...	1	60	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures				
...	...	...	(1)	(1)		Transfer to Transport Vote 26a				
...	1	...	(1)	...		Total—Vote 60	...	...	...	...
...	275,000	...	(275,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	**8,900,001**	**...**	**(8,900,001)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...**
						Public Service Staff Relations Board				
...	5,223,000	...	...	5,223,000	65	Program expenditures				
...	...	548,250	...	548,250	65a	Program expenditures				
...	...	300,000	...	300,000	65b	Program expenditures				

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	15,000	15,000		Transfer from: TB Vote 10 [1]				
...	...	...	220,000	220,000		TB Vote 15 [1]				
...	5,223,000	848,250	235,000	6,306,250		Total—Vote 65	5,758,796	547,454	...	6,197,150
...	714,000	...	69,224	783,224	(S)	Contributions to employee benefit plans	783,224	...	...	697,000
620	...	...	...	620	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	620	...	...
620	**5,937,000**	**848,250**	**304,224**	**7,090,094**		**Total Program—Budgetary**	**6,542,020**	**548,074**	**...**	**6,894,150**
						Royal Canadian Mint [2]				
75,000,000	...	...	(75,000,000)	...	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	...	...
75,000,000	**...**	**...**	**(75,000,000)**	**...**		**Total Program—Non-budgetary**	**...**	**...**	**...**	**...**
						Security Intelligence Review Committee				
...	2,098,000	...	...	2,098,000	70	Program expenditures				
...	...	...	143,000	143,000		Transfer from TB Vote 15 [1]				
...	2,098,000	...	143,000	2,241,000		Total—Vote 70	1,871,236	369,764	...	1,820,255
...	227,000	...	...	227,000	(S)	Contributions to employee benefit plans	227,000	...	...	217,000
360	...	...	116	476	(S)	Spending of proceeds from the disposal of surplus Crown assets	360	...	116	...
360	**2,325,000**	**...**	**143,116**	**2,468,476**		**Total Program—Budgetary**	**2,098,596**	**369,764**	**116**	**2,037,255**
						Total Ministry—				
37,792	**2,469,838,951**	**46,943,360**	**(2,198,574,108)**	**318,245,995**		**Budgetary**	**311,034,113**	**7,182,888**	**28,994**	**292,036,592** [4][5]
575,000,000	**(219,400,000)**	**...**	**(355,600,000)**	**...**		**Non-budgetary**	**...**	**...**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

[2] During the year, Canada Mortgage and Housing Corporation, Canada Post Corporation and Royal Canadian Mint were transferred to Transport.

[3] Millennium Bureau of Canada repealed (P.C. 2002-184).

[4] During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services. Therefore, the previous year's expenditures have been restated by $41,940,863.

[5] The agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to: Industry (Office of Infrastructure of Canada), Transport (Old Port of Montreal Corporation) and Treasury Board (Secretariat).

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Office of the Prime Minister	8,018,814	8,136,033	...	90	...	...	...	...	...	...	8,018,814	8,136,123
Ministers' offices	9,015,933	6,362,601	...	25,733	...	...	...	...	...	...	9,015,933	6,388,334
Privy Council Office	49,435,025	52,429,086	450,000	387,063	4,747,000	4,496,850	...	...	...	...	54,632,025	57,312,999
Commissions of inquiry, task forces and others	18,995,752	18,689,909	154,000	186,530	...	...	...	...	...	...	19,149,752	18,876,439
Corporate services	36,220,109	38,520,451	12,308,143	8,722,370	...	...	...	...	...	...	48,528,252	47,242,821
Total Department—Budgetary	**121,685,633**	**124,138,080**	**12,912,143**	**9,321,786**	**4,747,000**	**4,496,850**	**...**	**...**	**...**	**...**	**139,344,776**	**137,956,716**
Canadian Centre for Management Development— Budgetary	**35,209,252**	**32,348,546**	**...**	**...**	**175,000**	**170,000**	**...**	**...**	**...**	**...**	**35,384,252**	**32,518,546**
Canadian Intergovernmental Conference Secretariat— Budgetary	**5,319,327**	**5,029,705**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**5,319,327**	**5,029,705**
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	30,679,145	30,172,315	1,185,174	1,104,385	...	...	...	...	...	...	31,864,319	31,276,700
Total Program—Budgetary	**30,679,145**	**30,172,315**	**1,185,174**	**1,104,385**	**...**	**...**	**...**	**...**	**...**	**...**	**31,864,319**	**31,276,700**
Chief Electoral Officer												
Elections	55,026,701	55,026,656	...	...	647,320	647,320	...	...	...	...	55,674,021	55,673,976
Administration	18,357,394	17,912,037	...	...	...	...	...	...	...	...	18,357,394	17,912,037
Total Program—Budgetary	**73,384,095**	**72,938,693**	**...**	**...**	**647,320**	**647,320**	**...**	**...**	**...**	**...**	**74,031,415**	**73,586,013**
Commissioner of Official Languages												
Investigations	5,447,400	4,798,010	...	...	...	...	...	...	...	...	5,447,400	4,798,010
Communications, research and analysis	5,400,200	4,263,193	...	...	...	...	...	...	...	...	5,400,200	4,263,193
Corporate services	6,474,418	7,623,803	...	...	...	...	...	...	...	...	6,474,418	7,623,803
Total Program—Budgetary	**17,322,018**	**16,685,006**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**17,322,018**	**16,685,006**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,421,318	5,340,811	...	...	...	...	...	...	...	...	5,421,318	5,340,811
Total Program—Budgetary	**5,421,318**	**5,340,811**	...	...	...	...	...	...	...	...	**5,421,318**	**5,340,811**
Public Service Staff Relations Board—												
Budgetary	**7,090,094**	**6,542,020**	...	...	...	...	...	...	...	...	**7,090,094**	**6,542,020**
Security Intelligence Review Committee—												
Budgetary	**2,468,476**	**2,008,650**	...	**89,946**	...	...	...	...	...	...	**2,468,476**	**2,098,596**
Total Ministry—Budgetary	**298,579,358**	**295,203,826**	**14,097,317**	**10,516,117**	**5,569,320**	**5,314,170**	...	...	...	...	**318,245,995**	**311,034,113**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Privy Council Office				
...	53,000	...	...	**53,000**	Institute of Intergovernmental Affairs, Queen's University	**53,000**	...	...	**53,000**
					Contributions				
					Privy Council Office				
...	1,894,000	...	...	1,894,000	Aboriginal self-government negotiations	1,578,249	315,751	...	1,652,147
...	700,000	2,100,000	...	2,800,000	Gathering strength: Canada's aboriginal action plan	2,865,601	(65,601)	...	2,277,312
...	...	...	...	...	Items not required for the current year	...	...	...	500,000
...	**2,594,000**	**2,100,000**	...	**4,694,000**	**Total—Contributions**	**4,443,850**	**250,150**	...	**4,429,459**
...	**2,647,000**	**2,100,000**	...	**4,747,000**	**Total Department**	**4,496,850**	**250,150**	...	**4,482,459**
					Canadian Centre for Management Development				
					Contributions				
...	175,000	...	...	175,000	Contribute to research or activities related to the theory and practice of public sector management	170,000	5,000	...	154,000
...	**175,000**	...	...	**175,000**	**Total Program**	**170,000**	**5,000**	...	**154,000**
					Chief Electoral Officer				
					Other transfer payments				
					Elections				
...	...	605,000	42,320	647,320	(S) Reimbursement of eligible election expenses to candidates and registered political parties for the May and December 2002 by-elections	647,320	...	...	61,983
...	...	**605,000**	**42,320**	**647,320**	**Total Program**	**647,320**	...	...	**61,983**
					Millennium Bureau of Canada [1]				
...	...	...	...	...	Items not required for the current year	...	...	...	25,715,448
...	...	...	...	...	**Total Program**	...	...	...	**25,715,448**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Office of Indian Residential Schools Resolution of Canada [2]				
					Grants				
...	500,000	...	(500,000)	...	Grants to individuals in respect of Indian residential schools	...	...	...	...
					Contributions				
...	1,800,000	...	(1,800,000)	...	Contributions for the purpose of consultation and policy development	...	...	...	...
...	2,300,000	...	(2,300,000)	...	**Total Program**	...	...	...	...
					Office of Infrastructure and Crown Corporations of Canada [3]				
					Contributions				
					Infrastructure investments				
...	5,385,000	...	(5,385,000)	...	Federation of Canadian Municipalities to develop the National Guide to Sustainable Municipal Infrastructure	...	...	...	...
...	5,385,000	...	(5,385,000)	...	**Total Program**	...	...	...	...
...	10,507,000	2,705,000	(7,642,680)	5,569,320	**Total Ministry**	5,314,170	255,150	...	30,413,890[2]

(S) Statutory transfer payment.

[1] Millennium Bureau of Canada repealed (P.C. 2002-184).

[2] During the year, Office of Indian Residential Schools Resolution of Canada was transferred to Public Works and Government Services. Therefore, the previous year's transfer payments have been restated by $2,625,763.

[3] The agency "Office of Infrastructure and Crown Corporations of Canada" was transferred to Industry (Office of Infrastructure of Canada).

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Salaries	26,887	6,202
Purchase of goods and services	137,339	124,132
Transfer payments	94,875	125,689
Adjustments to prior year's payables	238,419	359,648
	497,520	615,671
Proceeds from the disposal of surplus Crown assets	6,638	8,042
Miscellaneous non-tax revenues—		
Sale of statutory instruments pursuant to the *Statutory Instruments Act*	909	1,355
Proceeds from sales	23,145	17,647
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	2,422	2,730
Policy Research Initiative (PRI)—Conference revenues	440,854	453,703
Sundries	1,074	1,411
	468,404	476,846
Total Department	**972,562**	**1,100,559**
Canadian Centre for Management Development		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	665	5,795
Adjustments to prior year's payables	4,680	302,014
	5,345	307,809
Sales of goods and services—		
Services of a non-regulatory nature—		
Section 29.1 of the *Financial Administration Act*—		
Course fees and other related revenues	4,243,463	8,578,909
Deferred revenue, collected but not earned	7,378	...
Earned revenues and not collected	1,075,116	4,475
Non respendable revenues	7,500,000	...
	12,825,957	8,583,384
Proceeds from the disposal of surplus Crown assets	100	5,093
Miscellaneous non-tax revenues	250	(125,944)
Total Program	**12,831,652**	**8,770,342**

	Current year	Previous year
	$	$
Canadian Intergovernmental Conference Secretariat		
Non-tax revenues—		
Refunds of previous years' expenditures	1,481	73
Proceeds from the disposal of surplus Crown assets	20	26
Miscellaneous non-tax revenues—		
Provincial government contributions	916,800	1,048,600
Sundries	321	3,883
	917,121	1,052,483
Total Program	**918,622**	**1,052,582**
Canadian Transportation Accident Investigation and Safety Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	8,680	...
	8,680	...
Sales of goods and services—		
Other fees and charges—		
Access to information program—Fees	682	1,411
Section 29.1 of the *Financial Administration Act*—		
Repayment by provinces for various investigations	25,693	67,920
	26,375	69,331
Proceeds from the disposal of surplus Crown assets	38,930	35,825
Miscellaneous non-tax revenues	84,676	12,377
Total Program	**158,661**	**117,533**
Chief Electoral Officer		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	...	2,400
Proceeds from the disposal of surplus Crown assets	1,680	16,607
Miscellaneous non-tax revenues	137,958	4,269
Total Program	**139,638**	**23,276**

Revenues—*Concluded*

	Current year	Previous year
	$	$
Commissioner of Official Languages		
Non-tax revenues—		
Refunds of previous years' expenditures	...	195
Proceeds from the disposal of surplus Crown assets	326	4,816
Total Program	**326**	**5,011**
Millennium Bureau of Canada [1]		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	49,787
Adjustments to prior year's payables	...	14,724
	...	64,511
Miscellaneous non-tax revenues	...	1,707
Total Program	**...**	**66,218**
National Round Table on the Environment and the Economy		
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products—		
Section 29.1 of the *Financial Administration Act*—		
Proceeds from the sale of publications	3,857	9,184
Total Program	**3,857**	**9,184**
Public Service Staff Relations Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	64	708
Proceeds from the disposal of surplus Crown assets	...	620
Miscellaneous non-tax revenues—		
Access to information	734	1,594
Total Program	**798**	**2,922**
Security Intelligence Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Purchase of goods and services	4,221	4,448
Adjustments to prior year's payables	...	4,694
	4,221	9,142
Proceeds from the disposal of surplus Crown assets	116	360
Miscellaneous non-tax revenues—		
Revenues pursuant to the *Access to Information Act* and *Privacy Act*	10	20
Total Program	**4,347**	**9,522**
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	517,311	1,000,509
Sales of goods and services	12,856,189	8,661,899
Proceeds from the disposal of surplus Crown assets	47,810	71,389
Miscellaneous non-tax revenues	1,609,153	1,423,352
Total Ministry	**15,030,463**	**11,157,149**

[1] Millennium Bureau of Canada repealed (P.C. 2002-184).

SECTION 20

2002-2003

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Communication Canada

Office of Indian Residential Schools Resolution of Canada

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Department

Government Services Program

Objectives

The Government Services Program (GSP) provides a wide range of services to assist client departments and agencies achieve their objectives; GSP also provides the best value for government, within the context of public policy and with due regard for the values of prudence, probity and transparency.

Business Line Descriptions

Real property services

- Provide productive work environments for some 189,000 federal employees in approximately 100 departments and agencies and manage an inventory of 6.6 million square meters of space.
- Provide real property leadership and stewardship as the custodian of federal office and common-use facilities and various engineered public works (for example bridges and dams), and national treasures such as the Parliamentary Precinct and other heritage assets across Canada.
- Provide strategic and expert advice, professional and technical services (including architectural and engineering, real estate, and asset and facilities management) to other departments and agencies. The services function also encompasses the administration, on behalf of the federal government, of Payments in lieu of taxes and the Real Property Disposition Revolving Fund which facilitates the disposal of properties surplus to government requirements.

Supply operations service

- Acquire goods and services on behalf of the federal government.
- Manage the supply process by assisting clients with requirements definition, bid solicitation and evaluation, contract negotiation and administration.
- Manage all procurement-related aspects of major projects (over $100 million).
- Provide specialized services to client departments such as marine inspection and technical services, industrial security and personal security screening services, management of seized property, travel management, consensus standards and conformity assessment services.
- Provide disposal services for client departments.

Receiver General

- Manage the operations of the federal treasury, and support the provision of funds to Canadians, including issuing Receiver General payments for major government programs.
- Administer receipt, transfer, holding, disbursement, reconciliation and monitoring of public money.
- Maintain and report on Accounts of Canada and produces financial statements.

Public service compensation

- Administer payroll, pension and health/disability insurance processes for public employees and pensioners.
- Provide some pension services to National Defence and the Royal Canadian Mounted Police (RCMP) pension plan members.

Telecommunications and informatics common services

- Provide Information Management/Information Technology (IM/IT) services upon request to all federal departments and agencies.
- Act as a key delivery agent of the Government of Canada's IM/IT and telecommunications systems, in alignment with the common electronic infrastructure model developed in partnership with federal departments.
- Provide leadership in supporting government-wide initiatives to solve fundamental IM/IT issues, such as development of common strategic infrastructure and community renewal.
- Offer the following types of services on behalf of government, and to departments and agencies:
  - Strategic advisory services;
  - Common infrastructure management services;
  - Telecommunications services;
  - Network and computer operational services;
  - Applications development and management services;
  - Professional training and education services.

Consulting and Audit Canada

- Provide, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada and upon request, to foreign governments and international organizations.

- Help clients provide better service to the public by improving public sector management, operations and administration while meeting the priorities and needs of government.
- Focus on excellence in client service, sharing of public sector expertise, and areas of particular relevance to the federal government.
- Adapt services to meet the needs of public service managers and the priorities of government.
- Provide services in partnership with the private sector via subcontracting.

Translation Bureau

- Provide translation, interpretation and terminology services and products to the Parliament of Canada, the Judiciary and federal departments and agencies in both official languages and in other languages as required.
- Upon request, provide these services to other governments in Canada and international organizations.
- Standardize terminology within the federal government.
- Balancing the costs of operating the Bureau from the combined income resulting from cost recovery from clients and appropriation.

Operational support

- Provide support to the offices of the Minister and the Deputy Minister.
- Provide IM/IT services to PWGSC's business lines and operations, and Information Technology Security for the department's business lines, operations and E-Platform and IM/IT common services.
- Provide corporate services on a national basis related to finance, communications, audit and review, the ethics development office, human resources, material management, security, contract claims resolution, corporate policy and planning, portfolio management, the corporate secretary function and legal services.

Crown Corporations Program

Objectives

The Crown Corporations Program (CCP) authorizes and issues payments to certain Crown corporations in line with their corporate plan as approved by the Governor in Council.

Business Line Descriptions

Queens Quay West Land Corporation

The payments issued provide funding to the Queens Quay West Land Corporation which in turn provides and operating subsidy to Harbourfront Centre in Toronto.

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure equipment and services.

Communication Canada

Objectives

The objective of Communication Canada is to provide Government of Canada services and corporate communications products to citizens, and effective communications support to client departments and central agencies.

Communication Canada takes a corporate approach to communications and service delivery, using technology and research on citizens' needs to respond to their desire for information. Its activities are on behalf of and for the Government of Canada has a whole. This corporate perspective complements and provides context and support for services and communications delivered by individual departments and agencies.

Business Line Descriptions

Corporate communications

Provide citizens with multichannel access to Government of Canada services and information through: the Canada Web site; the 1 800 O-Canada telephone line; Canadian Government Publishing; the Canada Gazette; the Depository Services Program; national and regional information campaigns (television, print and radio), products and activities; sponsorships; participation by the Government of Canada at fairs and exhibits; ministerial tours; and other community-based initiatives.

Advise departments and central agencies on communications, providing corporate support such as: coordination of advertising, public opinion research, and regional communications; research products; e-tools; electronic media monitoring and analysis; events calendars; and communications project management.

Office of Indian Residential Schools Resolution of Canada

Objectives

Management of the Indian Residential Schools Resolution Claims Inventory.

Business Line Descriptions

Office of Indian residential schools resolution of Canada

In order to carry out its mandate, the Office will manage the Indian Residential Schools Resolution Claims Inventory by:

- negotiating with the Churches to determine apportionment of liability;
- developing and implementing alternative dispute resolution mechanisms; and,
- implementing resolution focused litigations strategies.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Government Services Program				
...	1,711,384,000	...	...	1,711,384,000	1	Operating expenditures				
...	...	165,045,831	...	165,045,831	1a	Operating expenditures				
...	...	66,325,191	...	66,325,191	1b	Transfer of $6,020,000 from Public Works and Government Services Vote 10				
...	...	...	6,020,000	6,020,000		Transfer from: Vote 10				
...	...	...	7,963,311	7,963,311		TB Vote 5 (1)				
...	...	...	1,007,536	1,007,536		TB Vote 10 (1)				
...	...	...	31,133,000	31,133,000		TB Vote 15 (1)				
...	1,711,384,000	231,371,022	46,123,847	1,988,878,869		Total—Vote 1	1,915,656,406	73,222,463	...	1,756,552,611
...	341,603,000	...	...	341,603,000	5	Capital expenditures				
...	...	120,580,000	...	120,580,000	5b	Capital expenditures				
...	341,603,000	120,580,000	...	462,183,000		Total—Vote 5	434,018,046	28,164,954	...	315,345,747
...	11,285,002	...	...	11,285,002	10	Grants and contributions				
...	...	...	(6,020,000)	(6,020,000)		Transfer to Vote 1				
...	11,285,002	...	(6,020,000)	5,265,002		Total—Vote 10	4,633,817	631,185	...	4,652,403
...	65,218	...	1,728	66,946	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	66,946	...	...	65,008
...	64,432,000	...	11,959,422	76,391,422	(S)	Contributions to employee benefit plans	76,391,422	...[2]	...	62,137,639
4,861,167	(16,647,000)	...	16,647,000	4,861,167	(S)	Real Property Disposition Revolving Fund	(12,269,346)	11,224,190	5,906,323	(10,714,917)
31,428,596	(129,000)	...	129,000	31,428,596	(S)	Optional Services Revolving Fund	1,148,049	...	30,280,547	7,285,719
20,962,147	(1,100,000)	...	1,100,000	20,962,147	(S)	Consulting and Audit Canada Revolving Fund				
...	...	...	219,576	219,576		Transfer from TB Vote 5 (1)				
20,962,147	(1,100,000)	...	1,319,576	21,181,723		Total	(348,528)	...	21,530,251	(1,355,962)
26,652,166	4,000,000	...	(4,000,000)	26,652,166	(S)	Translation Bureau Revolving Fund				
...	...	...	622,795	622,795		Transfer from TB Vote 5 (1)				
26,652,166	4,000,000	...	(3,377,205)	27,274,961		Total	(2,000,846)	...	29,275,807	2,671,952
150,000,000	...	...	...	150,000,000	(S)	Real Property Services Revolving Fund	...	...	150,000,000	(9,511,038)
35,754,664	...	...	...	35,754,664	(S)	Telecommunications and Informatics Common Services Revolving Fund	(982,899)	...	36,737,563	(2,189,879)
100,000,000	...	...	...	100,000,000	(S)	Defence Production Revolving Fund	...	...	100,000,000	...
...	...	...	4,396,480	4,396,480	(S)	Refunds of amounts credited to revenues in previous years	4,396,480	...	...	1,199,631

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
381,462	...	...	218,384	599,846	(S)	Spending of proceeds from the disposal of surplus Crown assets	216,692	164,770	218,384	215,940
...	...	...	6,545	6,545	(S)	Court awards	6,545	...	...	57,999
...	...	...	831	831	(S)	Collection agency fees	831	...	...	...
...	...	...	428,741,292	428,741,292	(S)	Payment in lieu of taxes to municipalities and other taxing authorities	428,741,292	...	...	416,513,525
...	...	...	(426,771,800)	(426,771,800)	(S)	Recoveries from custodian departments	(426,771,800)	...	...	(410,085,426)
370,040,202	2,114,893,220	351,951,022	73,375,100	2,910,259,544		Total budgetary	2,422,903,107	113,407,562	373,948,875	2,132,840,952
1,396,533	...	...	...	1,396,533	L15b	Imprest funds, accountable advances and recoverable advances. Limit $22,000,000 (Net)	(68,224)	...	1,464,757	3,551,883
44,534,498	...	...	...	44,534,498	(S)	(L) *Seized Property Management Act*, 1993 section 12, subsections 1, 2, 3 and 4. Limit $50,000,000 (Net)	2,167,390	...	42,367,108	3,644,761
45,931,031	...	...	...	45,931,031		Total non-budgetary	2,099,166	...	43,831,865	7,196,644
						Total Program—				
370,040,202	**2,114,893,220**	**351,951,022**	**73,375,100**	**2,910,259,544**		**Budgetary**	**2,422,903,107**	**113,407,562**	**373,948,875**	**2,132,840,952**
45,931,031	**...**	**...**	**...**	**45,931,031**		**Non-budgetary**	**2,099,166**	**...**	**43,831,865**	**7,196,644**
						Crown Corporations Program (3)				
...	4,000,000	...	...	4,000,000	15	Payments to Queens Quay West Land Corporation				
...	...	...	(4,000,000)	(4,000,000)		Transfer to Transport Vote 27a				
...	4,000,000	...	(4,000,000)	...		Total—Vote 15	...	...	...	...
...	**4,000,000**	**...**	**(4,000,000)**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**...** (3)
						Total Department—				
370,040,202	**2,118,893,220**	**351,951,022**	**69,375,100**	**2,910,259,544**		**Budgetary**	**2,422,903,107**	**113,407,562**	**373,948,875**	**2,132,840,952** (3)(4)
45,931,031	**...**	**...**	**...**	**45,931,031**		**Non-budgetary**	**2,099,166**	**...**	**43,831,865**	**7,196,644**
						Communication Canada				
...	125,309,000	...	...	125,309,000	20	Program expenditures				
...	...	7,829,960	...	7,829,960	20a	Program expenditures				
...	...	960,000	...	960,000	20b	Program expenditures				
...	...	...	172,000	172,000		Transfer from: TB Vote 10 (1)				
...	...	...	918,000	918,000		TB Vote 15 (1)				
...	125,309,000	8,789,960	1,090,000	135,188,960		Total—Vote 20	120,962,446	14,226,514	...	133,873,819
...	3,750,000	...	1,704,547	5,454,547	(S)	Contributions to employee benefit plans	5,454,547	...	...	3,107,361

50	...	...	1,988	2,038	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	50	1,988	...
...	...	...	3,117	3,117	(S)	Refunds of amounts credited to revenues in previous years	3,117	...	...	...
50	129,059,000	8,789,960	2,799,652	140,648,662		**Total Program—Budgetary**	126,420,110	14,226,564	1,988	136,981,180(4)
						Office of Indian Residential Schools Resolution of Canada (5)				
					22a	Program expenditures, grants and contributions—				
...	...	8,000,000	...	8,000,000		Transfer of $52,783,000 from Privy Council Vote 45				
...	...	...	52,783,000	52,783,000		Transfer from: Privy Council Vote 45				
...	...	...	87,000	87,000		TB Vote 15 (1)				
...	...	8,000,000	52,870,000	60,870,000		Total—Vote 22a	52,156,185	8,713,815	...	41,658,766
...	...	...	3,332,247	3,332,247	(S)	Contributions to employee benefit plans	3,332,247	...	...	...
...	...	...	295,664	295,664	(S)	Court awards	295,664	...	...	282,097
...	...	8,000,000	56,497,911	64,497,911		**Total Program—Budgetary**	55,784,096	8,713,815	...	41,940,863
						Total Ministry—				
370,040,252	2,247,952,220	368,740,982	128,672,663	3,115,406,117		**Budgetary**	2,605,107,313	136,347,941	373,950,863	2,311,762,995(3)(5)(6)
45,931,031	...	...	...	45,931,031		**Non-budgetary**	2,099,166	...	43,831,865	7,196,644(6)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) Any year-end accumulated surplus in excess of $5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

(3) During the year, Old Port of Montreal Corporation Inc. (under Privy Council at the beginning of 2002-2003) and Queens Quay West Land Corporation were transferred to Transport. Therefore, the previous year's expenditures have been restated by $15,325,000.

(4) During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's expenditures have been restated by $81,799,681.

(5) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's expenditures have been restated by $41,940,863.

(6) Canada Mortgage and Housing Corporation and Canada Post Corporation were under Privy Council at the beginning of 2002-2003. Therefore, the previous year's expenditures have been restated by $2,157,096,996 (budgetary) and by $(225,779,078) (non-budgetary).

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Government Services Program												
Real property services	2,765,399,038	2,582,441,455	462,183,000	434,018,047	4,060,494	3,429,309	1,232,747,040	1,276,892,706	...	...	1,998,895,492	1,742,996,105
Supply operations service	320,002,050	277,714,703	...	...	...	...	160,566,610	143,331,101	...	...	159,435,440	134,383,602
Receiver General	121,702,746	120,380,092	...	...	...	...	20,871,381	20,919,199	...	...	100,831,365	99,460,893
Public service compensation	75,602,150	75,119,021	...	...	...	...	41,030,496	41,765,096	...	...	34,571,654	33,353,925
Telecommunications and Informatics Common Services	286,553,572	262,000,009	...	...	...	...	146,696,320	158,052,747	...	...	139,857,252	103,947,262
Consulting and Audit Canada	120,184,768	119,127,672	...	...	...	...	99,000,000	119,473,155	...	...	21,184,768	(345,483)
Translation Bureau	249,069,550	246,167,240	...	...	...	...	172,175,000	198,548,606	...	...	76,894,550	47,618,634
Operational support	410,529,171	392,373,699	...	...	3,174,000	3,174,000	135,114,148	134,059,530	...	...	278,589,023	261,488,169
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	1,396,533	(68,224)	1,396,533	(68,224)
Seized property management	...	...	...	...	...	...	...	...	44,534,498	2,167,390	44,534,498	2,167,390
Sub-total—												
Budgetary	4,449,043,045	4,075,323,891	462,183,000	434,018,047	7,234,494	6,603,309	2,008,200,995	2,093,042,140	...	...	2,910,259,544	2,422,903,107
Non-budgetary	...	...	...	...	...	...	...	...	45,931,031	2,099,166	45,931,031	2,099,166
Revenues netted against expenditures	(2,008,200,995)	(2,093,042,140)	...	...	...	...	(2,008,200,995)	(2,093,042,140)	...	...	...	...
Total Program—												
Budgetary	**2,440,842,050**	**1,982,281,751**	**462,183,000**	**434,018,047**	**7,234,494**	**6,603,309**	...	...	...	...	**2,910,259,544**	**2,422,903,107**
Non-budgetary	...	...	...	...	...	...	...	...	**45,931,031**	**2,099,166**	**45,931,031**	**2,099,166**
Total Department—												
Budgetary	**2,440,842,050**	**1,982,281,751**	**462,183,000**	**434,018,047**	**7,234,494**	**6,603,309**	...	...	...	...	**2,910,259,544**	**2,422,903,107**
Non-budgetary	...	...	...	...	...	...	...	...	**45,931,031**	**2,099,166**	**45,931,031**	**2,099,166**
Communication Canada												
Corporate communications	158,148,662	138,576,729	...	...	3,850,000	2,303,000	21,350,000	14,459,619	...	...	140,648,662	126,420,110
Revenues netted against expenditures	(21,350,000)	(14,459,619)	...	...	...	...	(21,350,000)	(14,459,619)	...	...	...	...
Total Program—Budgetary	**136,798,662**	**124,117,110**	...	...	**3,850,000**	**2,303,000**	...	...	...	...	**140,648,662**	**126,420,110**

Office of Indian Residential Schools Resolution of Canada— [1]												
Budgetary	61,379,262	54,856,935	...	...	3,118,649	927,161	...	...	...	...	64,497,911	55,784,096
Total Ministry—												
Budgetary	2,639,019,974	2,161,255,796	462,183,000	434,018,047	14,203,143	9,833,470	...	...	...	...	3,115,406,117	2,605,107,313
Non-budgetary	...	...	...	...	...	...	...	...	45,931,031	2,099,166	45,931,031	2,099,166

[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Department				
					Government Services Program				
					Grants				
					Real property services				
...	79,002	...	...	79,002	Grant in kind to the Royal Society of Canada	79,002	...	...	79,002
...	414,684,000	...	14,057,292	428,741,292	(S) Payment in lieu of taxes to municipalities and other taxing authorities	428,741,292	...	...	416,513,525
...	(414,684,000)	...	(12,087,800)	(426,771,800)	(S) Recoveries from custodian departments	(426,771,800)	...	...	(410,085,426)
...	79,002	...	1,969,492	2,048,494		2,048,494	...	...	6,507,101
					Operational support				
...	3,174,000	...	...	3,174,000	Grant to Parc Downsview Park	3,174,000	...	...	275,000
...	**3,253,002**	...	**1,969,492**	**5,222,494**	**Total—Grants**	**5,222,494**	...	...	**6,782,101**
					Contributions				
					Real property services				
...	12,000	...	...	12,000	Canadian Standards Association	12,000	...	...	12,000
...	8,020,000	...	(6,020,000)	2,000,000	Contributions to Argentia Management Authority	1,368,815	631,185	...	3,496,000
...	...	...	...	...	Items not required for the current year	...	...	...	790,401
...	**8,032,000**	...	**(6,020,000)**	**2,012,000**	**Total—Contributions**	**1,380,815**	**631,185**	...	**4,298,401**
					Departmental Summary by Business Line				
...	8,111,002	...	(4,050,508)	4,060,494	Real property services	3,429,309	631,185	...	10,805,502
...	3,174,000	...	...	3,174,000	Operational support	3,174,000	...	...	275,000
...	**11,285,002**	...	**(4,050,508)**	**7,234,494**	**Total Department**	**6,603,309**	**631,185**	...	**11,080,502**
					Communication Canada				
					Grants				
					Corporate communications				
...	**1,000,000**	**1,350,000**	...	**2,350,000**	Grants in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	**2,059,000**	**291,000**	...	**2,483,500**

					Contributions				
					Corporate communications				
...	1,500,000	...	...	1,500,000	Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness	244,000	1,256,000	...	193,700
...	2,500,000	1,350,000	...	3,850,000	**Total Program**	2,303,000	1,567,000	...	2,677,200
					Office of Indian Residential Schools Resolution of Canada [1]				
					Grants				
...	...	500,000	(500,000)	...	Grants to individuals in respect of Indian residential schools	...	...	...	...
					Contributions				
...	...	4,900,000	(1,781,351)	3,118,649	Contributions for the purpose of consultation and policy development	927,161	2,191,488	...	2,625,763
...	...	5,400,000	(2,281,351)	3,118,649	**Total Program**	927,161	2,191,488	...	2,625,763
...	13,785,002	6,750,000	(6,331,859)	14,203,143	**Total Ministry**	9,833,470	4,369,673	...	16,383,465 [1]

(S) Statutory transfer payment.

[1] During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council. Therefore, the previous year's transfer payments have been restated by $2,625,763.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Government Services Program			
Budgetary (respendable revenues)			
Real property services	1,232,747,040	1,276,892,706	1,243,494,487
Supply operations service	160,566,610	143,331,101	140,283,004
Receiver General	20,871,381	20,919,199	24,513,689
Public service compensation	41,030,496	41,765,096	39,999,807
Telecommunications and Informatics Common Services	146,696,320	158,052,747	167,947,360
Consulting and Audit Canada	99,000,000	119,473,155	116,313,518
Translation Bureau	172,175,000	198,548,606	169,271,018
Communications coordination services	...	...	14,794,494
Operational support	135,114,148	134,059,530	123,982,060
Total budgetary	2,008,200,995	2,093,042,140	2,040,599,437
Non-budgetary (respendable receipts)			
Imprest fund recovery	1,396,533	68,224	3,551,883
Seized property recovery	...	25,046,729	17,202,701
Total non-budgetary	1,396,533	25,114,953	20,754,584
Total Department—			
Budgetary	**2,008,200,995**	**2,093,042,140**	**2,040,599,437**[1]
Non-budgetary	**1,396,533**	**25,114,953**	**20,754,584**
Communication Canada			
Corporate communications	21,350,000	14,459,619	9,066,611
Total Program—Budgetary	**21,350,000**	**14,459,619**	**9,066,611**[1]
Total Ministry—			
Budgetary	**2,029,550,995**	**2,107,501,759**	**2,049,666,048**
Non-budgetary	**1,396,533**	**25,114,953**	**20,754,584**

[1] During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's amounts have been restated by $9,066,611.

Revenues

	Current year	Previous year
	$	$
Department		
Government Services Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,040,953	9,531,100
Adjustments to prior year's payables	19,822,465	18,199,163
	31,863,418	27,730,263
Sales of goods and services—		
Lease and use of public property	*(661,516)*	*(139,268)*
Services of a regulatory nature	*5,293,349*	*5,052,356*
Services of a non-regulatory nature—		
Earnings from dry docks	...	5,951,583
Rentals, licences and permits	48,644,054	47,896,227
	48,644,054	*53,847,810*
Sales of goods and information products—		
Sales of goods and information products	9,414,454	11,442
Sales of real estate	48,110	9,431
	9,462,564	*20,873*
Other fees and charges	*(729,182)*	*747,383*
	62,009,269	59,529,154
Proceeds from the disposal of surplus Crown assets	218,384	381,462
Miscellaneous non-tax revenues—		
Gifts to the Crown	71,782	104,818
Seized property	...	5,144,011
Sundries	30,187,961	29,389,632
	30,259,743	34,638,461
Total Department	**124,350,814**	**122,279,340**(1)(4)
Communication Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	124,750	...
Adjustments to prior year's payables	...	582,098
	124,750	582,098

Revenues—*Concluded*

	Current year	Previous year
	$	$
Sales of goods and services—		
Services of a non-regulatory nature	...	*843,925*
Sales of goods and information products—		
Publications	12,127,514	2,717,599
Promotional items	2,129,549	73,892
	14,257,063	*2,791,491*
Other fees and charges	*230,919*	*103,432*
	14,487,982	3,738,848
Proceeds from the disposal of surplus Crown assets	1,988	50
Miscellaneous non-tax revenues	308,739	120,992
Total Program	**14,923,459**	**4,441,988**(1)(4)
Office of Indian Residential Schools Resolution of Canada (2)		
Non-tax revenues—		
Refunds of previous years' expenditures	31,141	...
Miscellaneous non-tax revenues	8,674	...
Total Program	**39,815**	...
Ministry Summary		
Non-tax revenues—		
Refunds of previous years' expenditures	32,019,309	28,312,361
Sales of goods and services	76,497,251	63,268,002
Proceeds from the disposal of surplus Crown assets	220,372	381,512
Miscellaneous non-tax revenues	30,577,156	34,759,453
Total Ministry	**139,314,088**	**126,721,328**(3)(4)

(1) During the year, Communications Coordination Services Business Line was transferred to Communication Canada. Therefore, the previous year's amounts have been restated by $3,859,588.

(2) During the year, Office of Indian Residential Schools Resolution of Canada was transferred from Privy Council.

(3) Canada Mortgage and Housing Corporation, Canada Post Corporation and Canada Lands Company Limited were under Privy Council at the beginning of 2002-2003. Therefore, the previous year's revenues have been restated by $603,402,318.

(4) Amends reporting in previous year's Public Accounts.

SECTION 21

2002-2003

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Department

Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Descriptions

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

(a) give direction to, and answer in Parliament for, the ministry agencies;
(b) enhance policy cohesion and coordination within the portfolio; and
(c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service

Objectives

To provide security intelligence to the Government of Canada.

Business Line Descriptions

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Descriptions

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate management

Provision of corporate management to ensure that allocated resources are cost-effectively utilized and to support management decision making and enhanced managerial accountability and operational control.

National Parole Board

Objectives

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Descriptions

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery througthout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

Office of the Correctional Investigator

Objectives

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Descriptions

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to decisions, recommendations and/or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

Royal Canadian Mounted Police

Objectives

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

Business Line Descriptions

Federal policing services

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenue collection, and national security.

Contract policing services

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

National police services

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations, including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Peacekeeping services

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peace support operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Protective policing services

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official residences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

Corporate infrastructure

The Corporate infrastructure business line objective is to support the internal management of the organization.

Royal Canadian Mounted Police External Review Committee

Objectives

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Descriptions

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of labour relations cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objectives

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Descriptions

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	32,586,000	...	...	32,586,000	1	Operating expenditures				
...	...	46,733,720	...	46,733,720	1a	Transfer of $13,847,359 from Solicitor General Vote 5				
...	...	2,962,564	...	2,962,564	1b	Transfer of $5,229,436 from Solicitor General Vote 5				
...	...	...	19,076,795	19,076,795		Transfer from: Vote 5				
...	...	...	120,300	120,300		TB Vote 10 (1)				
...	...	...	931,000	931,000		TB Vote 15 (1)				
...	32,586,000	49,696,284	20,128,095	102,410,379		Total—Vote 1	75,063,504	27,346,875	...	94,458,241
...	73,942,200	...	...	73,942,200	5	Grants and contributions				
...	...	...	(19,076,795)	(19,076,795)		Transfer to Vote 1				
...	73,942,200	...	(19,076,795)	54,865,405		Total—Vote 5	52,816,595	2,048,810	...	49,451,512
...	65,218	...	1,908	67,126	(S)	Solicitor General—Salary and motor car allowance	67,126	...	...	59,301
...	3,947,000	...	284,084	4,231,084	(S)	Contributions to employee benefit plans	4,231,084	...	...	3,022,000
2,563	...	...	1,556	4,119	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	2,563	1,556	...
2,563	**110,540,418**	**49,696,284**	**1,338,848**	**161,578,113**		**Total Department—Budgetary**	**132,178,309**	**29,398,248**	**1,556**	**146,991,054**
						Canadian Security Intelligence Service				
...	247,502,000	...	...	247,502,000	10	Program expenditures				
...	...	5,335,000	...	5,335,000	10a	Program expenditures				
...	...	...	176,250	176,250		Transfer from: TB Vote 10 (1)				
...	...	...	2,966,000	2,966,000		TB Vote 15 (1)				
...	247,502,000	5,335,000	3,142,250	255,979,250		Total—Vote 10	252,091,360	3,887,890	...	247,887,452
25,000	...	...	862,910	887,910	(S)	Spending of proceeds from the disposal of surplus Crown assets	887,315	...	595	701,612
25,000	**247,502,000**	**5,335,000**	**4,005,160**	**256,867,160**		**Total Program—Budgetary**	**252,978,675**	**3,887,890**	**595**	**248,589,064**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Correctional Service				
...	1,174,101,000	...	...	1,174,101,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	13,139,260	...	13,139,260	15a	Transfer of $20,600,000 from Solicitor General Vote 20				
...	...	6,464,000	...	6,464,000	15b	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	...	20,600,000	20,600,000		Transfer from: Vote 20				
...	...	...	9,700,000	9,700,000		TB Vote 5 (1)				
...	...	...	901,741	901,741		TB Vote 10 (1)				
...	...	...	43,569,000	43,569,000		TB Vote 15 (1)				
...	1,174,101,000	19,603,260	74,770,741	1,268,475,001		Total—Vote 15	1,258,807,943	9,667,058	...	1,251,696,649
...	147,500,000	...	...	147,500,000	20	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	4,214,000	...	4,214,000	20b	Penitentiary Service and National Parole Service—Capital expenditures				
...	...	...	(20,600,000)	(20,600,000)		Transfer to Vote 15				
...	147,500,000	4,214,000	(20,600,000)	131,114,000		Total—Vote 20	125,954,960	5,159,040	...	130,136,729
...	201,000	...	(201,000)	...	(S)	Pensions and other employee benefits	...	...	...	...
...	145,688,000	...	7,468,487	153,156,487	(S)	Contributions to employee benefit plans	153,156,487	...	...	137,598,000
15,724,287	84,000	...	(84,000)	15,724,287	(S)	CORCAN Revolving Fund	1,851,315	...	13,872,972	(10,724,375)
214,079	...	...	748,722	962,801	(S)	Spending of proceeds from the disposal of surplus Crown assets	456,738	210,863	295,200	791,314
...	...	...	6,768	6,768	(S)	Forgiveness of loans	6,768	...	...	6,018
...	...	...	27,232	27,232	(S)	Refunds of amounts credited to revenues in previous years	27,232	...	...	4,264
15,938,366	1,467,574,000	23,817,260	62,136,950	1,569,466,576		Total budgetary	1,540,261,443	15,036,961	14,168,172	1,509,508,599
37,383	...	...	...	37,383	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, *Appropriation Act No. 3, 1982-83*. Limit $50,000 (Net)	(4,665)	...	42,048	(2,932)
						Total Program—				
15,938,366	**1,467,574,000**	**23,817,260**	**62,136,950**	**1,569,466,576**		**Budgetary**	**1,540,261,443**	**15,036,961**	**14,168,172**	**1,509,508,599**
37,383	**...**	**...**	**...**	**37,383**		**Non-budgetary**	**(4,665)**	**...**	**42,048**	**(2,932)**

						National Parole Board				
...	26,251,000	...	...	26,251,000	25	Program expenditures				
...	...	2,474,416	...	2,474,416	25a	Program expenditures				
...	...	1,050,000	...	1,050,000	25b	Program expenditures				
...	...	...	100,000	100,000		Transfer from: TB Vote 5 [1]				
...	...	...	110,000	110,000		TB Vote 10 [1]				
...	...	...	1,776,000	1,776,000		TB Vote 15 [1]				
...	26,251,000	3,524,416	1,986,000	31,761,416		Total—Vote 25	31,659,030	102,386	...	30,515,013
...	4,218,000	...	585,243	4,803,243	(S)	Contributions to employee benefit plans	4,803,243	...	...	3,956,000
...	...	...	6,600	6,600	(S)	Refunds of amounts credited to revenues in previous years	6,600	...	...	5,000
275	...	...	21,558	21,833	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,393	...	15,440	42,734
275	**30,469,000**	**3,524,416**	**2,599,401**	**36,593,092**		**Total Program—Budgetary**	**36,475,266**	**102,386**	**15,440**	**34,518,747**
						Office of the Correctional Investigator				
...	2,537,000	...	...	2,537,000	30	Program expenditures				
...	...	87,450	...	87,450	30a	Program expenditures				
...	...	...	154,047	154,047		Transfer from: TB Vote 5 [1]				
...	...	...	71,000	71,000		TB Vote 15 [1]				
...	2,537,000	87,450	225,047	2,849,497		Total—Vote 30	2,731,615	117,882	...	2,516,259
...	344,000	...	...	344,000	(S)	Contributions to employee benefit plans	344,000	...	...	223,000
...	**2,881,000**	**87,450**	**225,047**	**3,193,497**		**Total Program—Budgetary**	**3,075,615**	**117,882**	**...**	**2,739,259**
						Royal Canadian Mounted Police				
...	1,128,786,000	...	...	1,128,786,000	35	Law enforcement—Operating expenditures				
...	...	128,743,148	...	128,743,148	35a	Law enforcement—Operating expenditures				
...	...	41,261,447	...	41,261,447	35b	Transfer of $7,058,000 from Solicitor General Vote 40				
...	...	...	7,058,000	7,058,000		Transfer from: Vote 40				
...	...	...	644,543	644,543		TB Vote 10 [1]				
...	...	...	15,757,000	15,757,000		TB Vote 15 [1]				
...	1,128,786,000	170,004,595	23,459,543	1,322,250,138		Total—Vote 35	1,292,215,013	30,035,125	...	1,212,996,828
...	198,292,000	...	...	198,292,000	40	Law enforcement—Capital expenditures				
...	...	4,277,000	...	4,277,000	40a	Law enforcement—Capital expenditures				
...	...	...	(7,058,000)	(7,058,000)		Transfer to Vote 35				
...	198,292,000	4,277,000	(7,058,000)	195,511,000		Total—Vote 40	192,181,882	3,329,118	...	148,667,353
...	209,072,000	...	46,128,129	255,200,129	(S)	Pensions and other employee benefits—Members of the Force	255,200,129	...	...	231,341,011
...	37,336,000	...	6,720,579	44,056,579	(S)	Contributions to employee benefit plans	44,056,579	...	...	33,837,955
...	23,000,000	...	2,468,684	25,468,684	(S)	Pensions under the *Royal Canadian Mounted Police Pensions Continuation Act*	25,468,684	...	...	...
...	16,000,000	8,913,000	3,858,846	28,771,846	(S)	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	28,771,846	...	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	100,000	...	(39,476)	60,524	(S)	Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	60,524	...	...	...
1,887,470	...	...	7,041,987	8,929,457	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,180,000	...	2,749,457	8,267,290
1,887,470	**1,612,586,000**	**183,194,595**	**82,580,292**	**1,880,248,357**		**Total Program—Budgetary**	**1,844,134,657**	**33,364,243**	**2,749,457**	**1,635,110,437**
						Royal Canadian Mounted Police External Review Committee				
...	743,000	...	...	743,000	45	Program expenditures				
...	...	37,900	...	37,900	45a	Program expenditures				
...	...	...	29,000	29,000		Transfer from TB Vote 15 [1]				
...	743,000	37,900	29,000	809,900		Total—Vote 45	733,147	76,753	...	636,226
...	89,000	...	...	89,000	(S)	Contributions to employee benefit plans	89,000	...	...	62,000
...	**832,000**	**37,900**	**29,000**	**898,900**		**Total Program—Budgetary**	**822,147**	**76,753**	**...**	**698,226**
						Royal Canadian Mounted Police Public Complaints Commission				
...	3,969,000	...	...	3,969,000	50	Program expenditures				
...	...	48,698	...	48,698	50a	Program expenditures				
...	...	...	137,640	137,640		Transfer from: TB Vote 10 [1]				
...	...	...	194,000	194,000		TB Vote 15 [1]				
...	3,969,000	48,698	331,640	4,349,338		Total—Vote 50	4,343,686	5,652	...	4,286,027
...	478,000	...	...	478,000	(S)	Contributions to employee benefit plans	478,000	...	...	367,000
...	**4,447,000**	**48,698**	**331,640**	**4,827,338**		**Total Program—Budgetary**	**4,821,686**	**5,652**	**...**	**4,653,027**
						Total Ministry—				
17,853,674	**3,476,831,418**	**265,741,603**	**153,246,338**	**3,913,673,033**		**Budgetary**	**3,814,747,798**	**81,990,015**	**16,935,220**	**3,582,808,413**
37,383	**...**	**...**	**...**	**37,383**		**Non-budgetary**	**(4,665)**	**...**	**42,048**	**(2,932)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government wide-initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	18,899,698	16,903,101	461,110	461,110	5,608,841	5,398,772	...	...	...	...	24,969,649	22,762,983
First Nations policing program	25,415,465	23,244,722	71,179	71,179	49,256,564	47,417,823	...	...	...	...	74,743,208	70,733,724
Office of the Inspector General, CSIS	830,829	720,920	1,449	1,449	...	...	...	...	...	...	832,278	722,369
Executive services and corporate support	60,958,401	37,884,656	74,577	74,577	...	...	...	...	...	...	61,032,978	37,959,233
Total Department—Budgetary	**106,104,393**	**78,753,399**	**608,315**	**608,315**	**54,865,405**	**52,816,595**	**...**	**...**	**...**	**...**	**161,578,113**	**132,178,309**
Canadian Security Intelligence Service—												
Budgetary	**256,867,160**	**252,978,675**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**256,867,160**	**252,978,675**
Correctional Service												
Care	195,982,622	194,664,195	97,557	131,316	1,017,374	1,017,374	...	...	...	...	197,097,553	195,812,885
Custody	535,536,915	534,833,142	115,749,444	110,768,044	20,500	16,140	...	...	...	...	651,306,859	645,617,326
Reintegration—												
Budgetary	473,191,613	464,991,448	14,925,382	14,967,758	1,772,500	1,757,352	...	...	...	...	489,889,495	481,716,558
Non-budgetary	...	...	...	...	...	...	...	...	37,383	(4,665)	37,383	(4,665)
Corporate management	214,187,957	214,029,128	341,617	295,915	918,808	938,316	...	...	...	...	215,448,382	215,263,359
CORCAN	90,874,287	87,815,811	1,550,000	1,402,424	...	...	76,700,000	87,366,920	...	...	15,724,287	1,851,315
Sub-total—												
Budgetary	1,509,773,394	1,496,333,724	132,664,000	127,565,457	3,729,182	3,729,182	76,700,000	87,366,920	...	...	1,569,466,576	1,540,261,443
Non-budgetary	...	...	...	...	...	...	...	...	37,383	(4,665)	37,383	(4,665)
Revenues netted against expenditures	(76,700,000)	(87,366,920)	...	...	...	...	(76,700,000)	(87,366,920)	...	...	...	...
Total Program—												
Budgetary	**1,433,073,394**	**1,408,966,804**	**132,664,000**	**127,565,457**	**3,729,182**	**3,729,182**	**...**	**...**	**...**	**...**	**1,569,466,576**	**1,540,261,443**
Non-budgetary	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**37,383**	**(4,665)**	**37,383**	**(4,665)**

Programs by Business Line—*Concluded*

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
National Parole Board												
Conditional release	29,156,079	29,586,659	...	...	35,000	24,000	...	...	...	...	29,191,079	29,610,659
Clemency and pardons	2,381,420	2,433,844	...	...	...	...	...	...	...	...	2,381,420	2,433,844
Corporate management	5,020,593	4,430,763	...	...	...	...	...	...	...	...	5,020,593	4,430,763
Total Program—Budgetary	**36,558,092**	**36,451,266**	...	...	**35,000**	**24,000**	...	...	...	...	**36,593,092**	**36,475,266**
Office of the Correctional Investigator—												
Budgetary	**3,091,689**	**2,973,807**	**101,808**	**101,808**	...	...	...	...	...	...	**3,193,497**	**3,075,615**
Royal Canadian Mounted Police												
Federal policing services	612,023,766	533,138,878	51,205,000	37,549,870	...	...	...	...	...	...	663,228,766	570,688,748
Contract policing services	1,364,667,787	1,360,955,120	72,710,000	88,160,906	...	...	970,703,871	969,603,767	...	...	466,673,916	479,512,259
National police services	318,394,015	318,160,305	57,004,000	38,654,782	386,080	364,913	12,561,000	10,471,651	...	...	363,223,095	346,708,349
Peacekeeping services	...	...	...	...	...	...	...	...	...	...	...	...
Protective policing services	144,127,423	149,951,184	3,434,000	10,989,382	...	...	35,000,000	21,371,971	...	...	112,561,423	139,568,595
Corporate infrastructure	223,111,776	251,157,395	11,158,000	16,826,943	53,415,614	53,250,630	13,124,233	13,578,262	...	...	274,561,157	307,656,706
Sub-total	2,662,324,767	2,613,362,882	195,511,000	192,181,883	53,801,694	53,615,543	1,031,389,104	1,015,025,651	...	...	1,880,248,357	1,844,134,657
Revenues netted against expenditures	(1,031,389,104)	(1,015,025,651)	...	...	...	...	(1,031,389,104)	(1,015,025,651)	...	...	...	...
Total Program—Budgetary	**1,630,935,663**	**1,598,337,231**	**195,511,000**	**192,181,883**	**53,801,694**	**53,615,543**	...	...	...	...	**1,880,248,357**	**1,844,134,657**
Royal Canadian Mounted Police External Review Committee												
Case review	885,799	809,046	13,101	13,101	...	...	...	...	...	...	898,900	822,147
Total Program—Budgetary	**885,799**	**809,046**	**13,101**	**13,101**	...	...	...	...	...	...	**898,900**	**822,147**
Royal Canadian Mounted Police Public Complaints Commission												
Receipt and review of public complaints	4,732,542	4,726,890	94,796	94,796	...	...	...	...	...	...	4,827,338	4,821,686
Total Program—Budgetary	**4,732,542**	**4,726,890**	**94,796**	**94,796**	...	...	...	...	...	...	**4,827,338**	**4,821,686**
Total Ministry—												
Budgetary	**3,472,248,732**	**3,383,997,118**	**328,993,020**	**320,565,360**	**112,431,281**	**110,185,320**	...	...	...	...	**3,913,673,033**	**3,814,747,798**
Non-budgetary	...	...	...	...	...	...	...	...	**37,383**	**(4,665)**	**37,383**	**(4,665)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	509,795	...	...	509,795	John Howard Society	509,795	...	...	509,795
...	451,807	...	...	451,807	Canadian Association of Elizabeth Fry Societies	451,807	...	...	451,807
...	834,542	...	...	834,542	Other national voluntary organizations active in the criminal justice sector	834,542	...	...	834,542
...	**1,796,144**	...	...	**1,796,144**	**Total—Grants**	**1,796,144**	...	...	**1,796,144**
					Contributions				
					Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership				
...	2,553,056	...	1,259,641	3,812,697	Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	3,602,628	210,069	...	2,451,602
					First Nations policing program				
...	69,593,000	...	(20,336,436)	49,256,564	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the First Nations policing program	47,417,823	1,838,741	...	45,203,766
...	**72,146,056**	...	**(19,076,795)**	**53,069,261**	**Total—Contributions**	**51,020,451**	**2,048,810**	...	**47,655,368**
					Departmental Summary by Business Line				
...	4,349,200	...	1,259,641	5,608,841	Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	5,398,772	210,069	...	4,247,746
...	69,593,000	...	(20,336,436)	49,256,564	First Nations policing program	47,417,823	1,838,741	...	45,203,766
...	**73,942,200**	...	**(19,076,795)**	**54,865,405**	**Total Department**	**52,816,595**	**2,048,810**	...	**49,451,512**

Transfer Payments—*Continued*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Correctional Service				
					Grants				
					Care				
...	122,000	...	(122,000)	...	Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	...	...	...	...
...	60,000	...	(60,000)	...	Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat	...	...	...	...
...	182,000	...	(182,000)	...		...	...	...	...
					Reintegration				
...	200,000	...	(200,000)	...	Grant to aboriginal communities for aboriginal correctional programs and services	...	...	...	35,000
...	...	...	122,000	122,000	Grant to the University of Saskatchewan, Department of Psychology for a chair in forensic psychology	117,957	4,043	...	115,291
...	200,000	...	(78,000)	122,000		117,957	4,043	...	150,291
					Corporate management				
...	100,000	...	137,938	237,938	Penitentiary inmates accident compensation	236,665	1,273	...	97,982
...	201,000	...	(201,000)	...	(S) Pensions and other employee benefits	...	...	...	...
...	301,000	...	(63,062)	237,938		236,665	1,273	...	97,982
...	**683,000**	**...**	**(323,062)**	**359,938**	**Total—Grants**	**354,622**	**5,316**	**...**	**248,273**
					Contributions				
					Care				
...	...	...	1,017,374	1,017,374	Contributions for the purpose of providing physical and mental health care to the offender population	1,017,374	...	...	1,096,425
					Custody				
...	...	...	20,500	20,500	Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	16,140	4,360	...	240,295
					Reintegration				
...	716,000	...	187,448	903,448	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	897,343	6,105	...	911,449

...	1,135,000	...	(387,948)	747,052	Payments to aboriginal communities for the delivery of aboriginal correctional programs and services	742,052	5,000	...	1,763,325
...	...	...	...	...	Items not required for the current year	...	...	...	260,000
...	1,851,000	...	(200,500)	1,650,500		1,639,395	11,105	...	2,934,774
					Corporate management				
...	...	...	680,870	680,870	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	701,651	(20,781)	...	402,447
...	**1,851,000**	...	**1,518,244**	**3,369,244**	**Total—Contributions**	**3,374,560**	**(5,316)**	...	**4,673,941**
					Program Summary by Business Line				
...	182,000	...	835,374	1,017,374	Care	1,017,374	...	...	1,096,425
...	...	...	20,500	20,500	Custody	16,140	4,360	...	240,295
...	2,051,000	...	(278,500)	1,772,500	Reintegration	1,757,352	15,148	...	3,085,065
...	301,000	...	617,808	918,808	Corporate management	938,316	(19,508)	...	500,429
...	**2,534,000**	...	**1,195,182**	**3,729,182**	**Total Program**	**3,729,182**	...	...	**4,922,214**
					National Parole Board				
					Contributions				
					Conditional release				
...	35,000	...	...	35,000	Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board	24,000	11,000	...	19,200
...	**35,000**	...	...	**35,000**	**Total Program**	**24,000**	**11,000**	...	**19,200**
					Royal Canadian Mounted Police				
					Grants				
					Corporate infrastructure				
...	1,900	...	...	1,900	Royal Canadian Mounted Police Veterans Association	1,900	...	...	1,900
...	1,900	...	...	1,900	International Association of Chiefs of Police	1,900	...	...	1,900
...	1,535,000	...	...	1,535,000	Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	1,370,016	164,984	...	1,501,833
...	23,000,000	...	44,444	23,044,444	(S) Pensions under the *Royal Canadian Mounted Police Pensions Continuation Act*	23,044,444	...	...	24,319,445
...	16,000,000	8,913,000	3,858,846	28,771,846	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	28,771,846	...	...	21,463,968
...	100,000	...	(39,476)	60,524	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	60,524	...	...	58,548
...	**40,638,800**	**8,913,000**	**3,863,814**	**53,415,614**	**Total—Grants**	**53,250,630**	**164,984**	...	**47,347,594**

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Contributions				
					National police services				
...	**386,080**	...	...	**386,080**	Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses	**364,913**	**21,167**	...	**346,825**
					Program Summary by Business Line				
...	386,080	...	...	386,080	National police services	364,913	21,167	...	346,825
...	40,638,800	8,913,000	3,863,814	53,415,614	Corporate infrastructure	53,250,630	164,984	...	47,347,594
...	**41,024,880**	**8,913,000**	**3,863,814**	**53,801,694**	**Total Program**	**53,615,543**	**186,151**	...	**47,694,419**
...	**117,536,080**	**8,913,000**	**(14,017,799)**	**112,431,281**	**Total Ministry**	**110,185,320**	**2,245,961**	...	**102,087,345**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Correctional Service			
Budgetary (respendable revenues)			
Reintegration			
CORCAN	76,700,000	87,366,920	92,439,816
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	12,315	12,736
Total Program—			
Budgetary	**76,700,000**	**87,366,920**	**92,439,816**
Non-budgetary	**...**	**12,315**	**12,736**
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Contract policing services	970,703,871	969,603,767	921,520,319
National police services	12,561,000	10,471,651	8,094,241
Protective policing services	35,000,000	21,371,971	...
Corporate infrastructure	13,124,233	13,578,262	9,761,093
Total Program—Budgetary	**1,031,389,104**	**1,015,025,651**	**939,375,653**
Total Ministry—			
Budgetary	**1,108,089,104**	**1,102,392,571**	**1,031,815,469**
Non-budgetary	**...**	**12,315**	**12,736**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	226,256	198,966
Adjustments to prior year's payables	1,177,338	...
	1,403,594	198,966
Sales of goods and services—		
Other fees and charges	...	2,770
Proceeds from the disposal of surplus Crown assets	1,556	2,563
Miscellaneous non-tax revenues	(82,440)	6,250
Total Department	**1,322,710**	**210,549**
Canadian Security Intelligence Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	122,395	206,920
Adjustments to prior year's payables	260,843	8,312
	383,238	215,232
Sales of goods and services—		
Lease and use of public property	64,350	64,350
Services of a regulatory nature	1,492,305	2,667,325
Other fees and charges	387,308	348,758
	1,943,963	3,080,433
Proceeds from the disposal of surplus Crown assets	862,910	727,705
Miscellaneous non-tax revenues—		
Return on investments	26,592	22,739
Sundries	27,283	14,403
	53,875	37,142
Total Program	**3,243,986**	**4,060,512**

Revenues—*Continued*

	Current year	Previous year
	$	$
Correctional Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	759,425	508,841
Refund of expenditures pertaining to capital purchases	...	36,246
Adjustments to prior year's payables	1,328,059	1,864,005
	2,087,484	2,409,092
Sales of goods and services—		
Lease and use of public property—		
Rentals	28,242	15,004
Board and lodging—Inmates	589,733	865,558
	617,975	*880,562*
Services of a non-regulatory nature—		
Meal sales	14,753	15,627
Psychiatric services—Contracted	879,987	772,038
Inmate maintenance—Contracted (federal-provincial agreements)	1,483,683	1,719,418
Laundry service	1,050	810
Access to information fees	1,797	2,015
Inmate work projects	...	41,946
	2,381,270	*2,551,854*
Sales of goods and information products—		
Sale of manufactured products	9,130,032	8,460,072
CORCAN sales—		
Sale of manufactured products	84,562,674	92,228,849
	93,692,706	*100,688,921*
Other fees and charges	*647,923*	*210,966*
	97,339,874	104,332,303
Proceeds from the disposal of surplus Crown assets	748,722	710,193
Miscellaneous non-tax revenues—		
Fines and forfeitures	189,905	201,922
Provincial sales tax commissions	1,831	2,758
Telephone commissions	99,821	156,558
Claims for the Crown	43,462	15,713
Sundries	440,130	151,078
	775,149	528,029
Total Program	**100,951,229**	**107,979,617**[1]

	Current year	Previous year
	$	$
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	13,725	41,657
Adjustments to prior year's payables	17,134	...
	30,859	41,657
Sales of goods and services—		
Services of a non-regulatory nature	704,063	1,052,962
Sales of goods and information products	760	170
	704,823	1,053,132
Proceeds from the disposal of surplus Crown assets	21,558	33,284
Miscellaneous non-tax revenues	2,027	4,546
Total Program	**759,267**	**1,132,619**
Royal Canadian Mounted Police		
Non-tax revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	8,103	14,543
Transfer of profit	170,130	(186,149)
	178,233	(171,606)
Refunds of previous years' expenditures—		
Repayment for services rendered to other government departments	175,485	231,504
Repayment for operating expenditures and management goods or service	2,314,618	...
Recovery of prior year loss of money	1,343	...
Repayment for repairs to motor vehicles	...	26
Sundries	...	5,845,728
Adjustments to prior year's payables	6,068,486	10,477,690
	8,559,932	16,554,948
Sales of goods and services—		
Services of a regulatory nature—		
Access to information	*6,309*	*9,559*
Services of a non-regulatory nature—		
Police services to local governments	(1,196,219)	(84,413,938)
Services to provincial and territorial governments	617,301,511	(152,712,714)

Revenues—*Concluded*

	Current year	Previous year
	$	$
Receipts from Crown corporations for other than real property	364,691,123	...
Other fees	36,009,459	1,179,452,360
Other revenue from rights and royalties	400,695	...
License fees	3,696	3,248
Paid parking	80,945	116,746
Rental of residential buildings	5,987,523	5,466,582
Rental of non-residential buildings	10,460	11,000
Sale of kit and clothing to members	295,031	316,696
Sales of information products	88,487	65,516
Sales of other goods	3,453,224	1,512,124
Other services	6,209,063	1,712,070
	1,033,334,998	*951,529,690*
Other fees and charges—		
Services to provincial and territorial governments	605,535	(3,588,541)
Deferred revenues	4,446,344	...
Operating expenses	...	675
Sundries	6,417,104	3,103,713
	11,468,983	*(484,153)*
	1,044,810,290	951,055,096
Proceeds from the disposal of surplus Crown assets	7,041,987	7,507,217
Total Program	**1,060,590,442**	**974,945,655**[1]
Royal Canadian Mounted Police External Review Committee		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	37,439	...
Total Program	**37,439**	...
Ministry Summary		
Non-tax revenues—		
Return on investments	178,233	(171,606)
Refunds of previous years' expenditures	12,502,546	19,419,895
Sales of goods and services	1,144,798,950	1,059,523,734
Proceeds from the disposal of surplus Crown assets	8,676,733	8,980,962
Miscellaneous non-tax revenues	748,611	575,967
Total Ministry	**1,166,905,073**	**1,088,328,952**[1]

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[1] Amends reporting in previous year's Public Accounts.

SECTION 22

2002-2003

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canada Mortgage and Housing Corporation

Canada Post Corporation

Canadian Transportation Agency

Civil Aviation Tribunal

Royal Canadian Mint

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Department

Objectives

Ensure high standards for a safe and secure transportation system.

Contribute to Canada's economic growth and social development.

Protect the physical environment.

Business Line Descriptions

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an Environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canada Mortgage and Housing Corporation

Objectives

To improve housing choice and affordability for Canadians; to improve housing and living conditions for Canadians; to support market competitiveness, job creation and housing sector well-being; and to be a progressive and responsive organization.

Canada Post Corporation

Objectives

The objective of the Corporation is to establish and operate a postal service.

Canadian Transportation Agency

Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Descriptions

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines CN's and CP's respective annual revenue entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through an Air travel complaints program and a certificate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Civil Aviation Tribunal

Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Descriptions

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	97,092,000	...	...	97,092,000	1	Operating expenditures				
...	...	15,443,010	...	15,443,010	1a	Transfer of $16,616,000 from Transport Vote 5				
...	...	1	...	1	1b	Transfer of $4,148,799 from Transport Vote 5				
...	...	...	20,764,799	20,764,799		Transfer from: Vote 5				
...	...	...	3,708,252	3,708,252		TB Vote 5 (1)				
...	...	...	18,459,000	18,459,000		TB Vote 15 (1)				
...	97,092,000	15,443,011	42,932,051	155,467,062		Total—Vote 1	154,351,625	1,115,437	...	190,134,418
...	104,000,000	...	...	104,000,000	5	Capital expenditures				
...	...	...	(20,764,799)	(20,764,799)		Transfer to: Vote 1				
...	...	...	(3,663,999)	(3,663,999)		Vote 20				
...	104,000,000	...	(24,428,798)	79,571,202		Total—Vote 5	54,152,447	25,418,755	...	110,610,610
...	376,347,000	...	...	376,347,000	10	Grants and contributions				
...	...	33,427,368	...	33,427,368	10a	Contributions				
...	...	...	(9,767,999)	(9,767,999)		Transfer to Vote 20				
...	376,347,000	33,427,368	(9,767,999)	400,006,369		Total—Vote 10	264,392,751	135,613,618	...	343,013,000
...	83,740,000	...	...	83,740,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.	80,134,692	3,605,308	...	92,860,000
...	32,949,000	...	...	32,949,000	20	Payments to Marine Atlantic Inc.				
...	...	1	...	1	20a	Transfer of $3,663,999 from Transport Vote 5				
...	...	1	...	1	20b	Transfer of $9,767,999 from Transport Vote 10				
...	...	...	3,663,999	3,663,999		Transfer from: Vote 5				
...	...	...	9,767,999	9,767,999		Vote 10				
...	32,949,000	2	13,431,998	46,381,000		Total—Vote 20	46,381,000	...	...	36,784,000
...	255,701,000	...	...	255,701,000	25	Payments to VIA Rail Canada Inc.	255,701,000	...	...	310,201,000
...	...	18,400,000	...	18,400,000	26a	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—Transfer of $1 from Privy Council Vote 60				
...	...	...	1	1		Transfer from Privy Council Vote 60				
...	...	18,400,000	1	18,400,001		Total—Vote 26a	18,400,000	1	...	11,325,000 (2)
...	...	1	...	1	27a	Payments to Queens Quay West Land Corporation—Transfer of $4,000,000 from Public Works and Government Services Vote 15				
...	...	...	4,000,000	4,000,000		Transfer from Public Works and Government Services Vote 15				
...	...	1	4,000,000	4,000,001		Total—Vote 27a	4,000,000	1	...	4,000,000 (3)

...	65,218	...	1,728	66,946	(S)	Minister of Transport—Salary and motor car allowance	66,946	...	...	67,988
...	3,300,000	...	(145)	3,299,855	(S)	Victoria Bridge, Montreal—Termination of tolls and rehabilitation work on the roadway portion of the bridge (Vote 107, *Appropriation Act No. 5, 1963)*	3,299,855	...	...	3,072,245
...	52,972,000	...	5,392,653	58,364,653	(S)	Contributions to employee benefit plans	58,364,653	...	...	50,511,001
...	1,900,000	...	(158,282)	1,741,718	(S)	Payments in respect of St. Lawrence Seaway agreements	1,741,718	...	...	1,496,275
...	49,900,000	...	(943,621)	48,956,379	(S)	Northumberland strait crossing subsidy payment	48,956,379	...	...	48,324,527
1,036,331	...	...	4,108,045	5,144,376	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,092,450	...	2,051,926	6,341,538
...	...	323,378,000	(63,901,000)	259,477,000	(S)	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	259,477,000	...	...	...
...	...	...	39,556	39,556	(S)	Refunds of amounts credited to revenues in previous years	39,556	...	...	120
1,036,331	**1,057,966,218**	**390,648,382**	**(29,293,813)**	**1,420,357,118**		**Total Department—Budgetary**	**1,252,552,072**	**165,753,120**	**2,051,926**	**1,208,741,722**
						Canada Mortgage and Housing Corporation (2)				
...	...	85,267,250	...	85,267,250	28a	Operating expenditures—Transfer of $1,913,250,000 from Privy Council Vote 5				
...	...	...	1,913,250,000	1,913,250,000		Transfer from Privy Council Vote 5				
...	...	85,267,250	1,913,250,000	1,998,517,250		Total—Vote 28a	1,978,801,550	19,715,700	...	1,909,887,000
...	...	85,267,250	1,913,250,000	1,998,517,250		Total budgetary	1,978,801,550	19,715,700	...	1,909,887,000
...	...	...	(219,400,000)	(219,400,000)	(S)	(L) Advances under the *National Housing Act* (Gross)	(217,711,372)	(1,688,628)	...	(225,779,078)
						Total Program—				
...	...	**85,267,250**	**1,913,250,000**	**1,998,517,250**		**Budgetary**	**1,978,801,550**	**19,715,700**	...	**1,909,887,000**(2)
...	...	...	**(219,400,000)**	**(219,400,000)**		**Non-budgetary**	**(217,711,372)**	**(1,688,628)**	...	**(225,779,078)**(2)
						Canada Post Corporation (2)				
...	...	1	...	1	29a	Payments to the Canada Post Corporation for special purposes—Transfer of $237,210,000 from Privy Council Vote 10				
...	...	...	237,210,000	237,210,000		Transfer from Privy Council Vote 10				
...	...	1	237,210,000	237,210,001		Total—Vote 29a	237,210,000	1	...	247,209,996
...	...	1	237,210,000	237,210,001		Total budgetary	237,210,000	1	...	247,209,996
...	...	...	500,000,000	500,000,000	(S)	(L) Loans to the Corporation pursuant to the *Canada Post Corporation Act*, sections 28, 29 and 30. Aggregate limit $500,000,000 (Net)	...	...	500,000,000	...
						Total Program—				
...	...	**1**	**237,210,000**	**237,210,001**		**Budgetary**	**237,210,000**	**1**	...	**247,209,996**(2)
...	...	...	**500,000,000**	**500,000,000**		**Non-budgetary**	...	...	**500,000,000**	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Transportation Agency				
...	21,614,000	...	...	21,614,000	30	Program expenditures				
...	...	2,007,472	...	2,007,472	30a	Program expenditures				
...	...	...	136,200	136,200		Transfer from: TB Vote 10 (1)				
...	...	...	1,260,000	1,260,000		TB Vote 15 (1)				
...	21,614,000	2,007,472	1,396,200	25,017,672		Total—Vote 30	24,128,128	889,544	...	22,603,607
...	3,199,000	...	651,369	3,850,369	(S)	Contributions to employee benefit plans	3,850,369	...	...	3,163,000
468	...	...	...	468	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	468	...	...
468	**24,813,000**	**2,007,472**	**2,047,569**	**28,868,509**		**Total Program—Budgetary**	**27,978,497**	**890,012**	**...**	**25,766,607**
						Civil Aviation Tribunal				
...	907,000	...	...	907,000	35	Program expenditures				
...	...	267,070	...	267,070	35a	Program expenditures				
...	...	...	35,000	35,000		Transfer from TB Vote 15 (1)				
...	907,000	267,070	35,000	1,209,070		Total—Vote 35	997,555	211,515	...	1,044,625
...	107,000	...	8,932	115,932	(S)	Contributions to employee benefit plans	115,932	...	...	101,000
...	**1,014,000**	**267,070**	**43,932**	**1,325,002**		**Total Program—Budgetary**	**1,113,487**	**211,515**	**...**	**1,145,625**
						Royal Canadian Mint (2)				
...	...	...	75,000,000	75,000,000	(S)	(L) Loans to the Mint pursuant to the *Royal Canadian Mint Act*: Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed $75,000,000, March 11, 1999 (Net)	...	...	75,000,000	...
...	**...**	**...**	**75,000,000**	**75,000,000**		**Total Program—Non-budgetary**	**...**	**...**	**75,000,000**	**...**
						Total Ministry—				
1,036,799	**1,083,793,218**	**478,190,175**	**2,123,257,688**	**3,686,277,880**		**Budgetary**	**3,497,655,606**	**186,570,348**	**2,051,926**	**3,392,750,950 (2&3)**
...	**...**	**...**	**355,600,000**	**355,600,000**		**Non-budgetary**	**(217,711,372)**	**(1,688,628)**	**575,000,000**	**(225,779,078) (2)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

(2) During the year, Old Port of Montreal Corporation Inc., Canada Mortgage and Housing Corporation, Canada Post Corporation and Royal Canadian Mint were transferred from Privy Council. Therefore, the previous year's expenditures have been restated by $11,325,000, $1,909,887,000 (budgetary) and $(225,779,078) (non-budgetary), $247,209,996 and $0, respectively.

(3) During the year, Queens Quay West Land Corporation was transferred from Public Works and Government Services. Therefore, the previous year's expenditures have been restated by $4,000,000.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Policy	341,084,330	339,809,158	1,130,000	1,075,627	72,610,922	64,437,791	630,000	734,007	...	...	414,195,252	404,588,569
Programs and divestiture	168,761,757	164,911,932	43,156,333	22,295,226	335,196,510	212,387,682	331,795,700	330,311,190	...	...	215,318,900	69,283,650
Safety and security	622,694,482	623,320,358	20,895,000	17,422,412	44,355,171	39,723,511	51,301,300	52,478,971	...	...	636,643,353	627,987,310
Departmental administration	139,877,613	137,604,375	15,784,000	14,753,314	100,000	100,000	1,562,000	1,765,146	...	...	154,199,613	150,692,543
Sub-total	1,272,418,182	1,265,645,823	80,965,333	55,546,579	452,262,603	316,648,984	385,289,000	385,289,314	...	...	1,420,357,118	1,252,552,072
Revenues netted against expenditures	(385,289,000)	(385,289,314)	...	...	...	...	(385,289,000)	(385,289,314)	...	...	...	...
Total Department—Budgetary	**887,129,182**	**880,356,509**	**80,965,333**	**55,546,579**	**452,262,603**	**316,648,984**	...	...	...	...	**1,420,357,118**	**1,252,552,072**
Canada Mortgage and Housing Corporation— [1]												
Budgetary	**1,998,517,250**	**1,978,801,550**	...	...	...	...	...	...	...	...	**1,998,517,250**	**1,978,801,550**
Non-budgetary	...	...	...	...	...	...	...	...	**(219,400,000)**	**(217,711,372)**	**(219,400,000)**	**(217,711,372)**
Canada Post Corporation— [1]												
Budgetary	**237,210,001**	**237,210,000**	...	...	...	...	...	...	...	...	**237,210,001**	**237,210,000**
Non-budgetary	...	...	...	...	...	...	...	...	**500,000,000**	...	**500,000,000**	...
Canadian Transportation Agency—												
Budgetary	**27,446,509**	**27,037,525**	**1,422,000**	**940,972**	...	...	...	...	...	...	**28,868,509**	**27,978,497**
Civil Aviation Tribunal												
Review and appeal hearings	1,325,002	1,113,487	...	...	...	...	...	...	...	...	1,325,002	1,113,487
Total Program—Budgetary	**1,325,002**	**1,113,487**	...	...	...	...	...	...	...	...	**1,325,002**	**1,113,487**
Royal Canadian Mint— [1]												
Non-budgetary	...	...	...	...	...	...	...	...	**75,000,000**	...	**75,000,000**	...
Total Ministry—												
Budgetary	**3,151,627,944**	**3,124,519,071**	**82,387,333**	**56,487,551**	**452,262,603**	**316,648,984**	...	...	...	...	**3,686,277,880**	**3,497,655,606**
Non-budgetary	...	...	...	...	...	...	...	...	**355,600,000**	**(217,711,372)**	**355,600,000**	**(217,711,372)**

[1] During the year, Canada Mortgage and Housing Corporation, Canada Post Corporation and Royal Canadian Mint were transferred from Privy Council.

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Grants				
					Policy				
...	23,539,300	...	...	23,539,300	Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	23,377,120	162,180	...	22,953,695
...	...	...	...	...	Items not required for the current year	...	...	...	99,318,413
...	23,539,300	...	...	23,539,300		23,377,120	162,180	...	122,272,108
					Programs and divestiture				
...	...	...	...	...	Items not required for the current year	...	...	...	19,800,000
					Safety and security				
...	100,000	...	...	100,000	Grant to the International Civil Aviation Organization for the Safety oversight program	100,000	...	...	250,000
...	...	...	...	...	Items not required for the current year	...	...	...	8,819,033
...	100,000	...	...	100,000		100,000	...	...	9,069,033
...	**23,639,300**	...	...	**23,639,300**	**Total—Grants**	**23,477,120**	**162,180**	...	**151,141,141**
					Contributions				
					Policy				
					Contributions for non-VIA Rail passenger services:				
...	2,000,000	...	...	2,000,000	Quebec North Shore & Labrador Railway	2,000,000	...	...	2,000,000
...	...	...	244,200	244,200	Quebec North Shore & Labrador Railway—Capital	173,298	70,902	...	...
...	2,100,000	...	...	2,100,000	Algoma Central Railway Inc.	2,100,000	...	...	2,100,000
...	625,000	...	1,875,000	2,500,000	Ontario Northland Transportation Commission	2,500,000	...	...	2,500,000
...	8,036,000	...	...	8,036,000	Contributions for ferry and coastal passenger and freight services	8,027,000	9,000	...	7,895,000
...	20,100,200	...	(244,200)	19,856,000	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	16,045,043	3,810,957	...	16,416,149
...	1,192,000	...	(38,000)	1,154,000	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	963,574	190,426	...	1,016,156
...	188,000	...	(78,000)	110,000	Transportation Association of Canada	91,201	18,799	...	181,945
...	600,000	...	...	600,000	Contribution to Canadian National Railways towards the Quebec bridge restoration program	600,000	...	...	600,000
...	518,850	...	423,245	942,095	Intelligent Transportation Systems—Deployment and Integration Plan	758,038	184,057	...	1,494,251
...	10,100,000	...	(4,900,000)	5,200,000	Toronto waterfront revitalization project	5,200,000	...	...	500,000

					Strategic highway infrastructure program:				
...	18,200,000	...	(14,381,000)	3,819,000	Border Crossing—Planning and integration	329,979	3,489,021	...	...
...	9,300,000	...	(7,800,000)	1,500,000	Intelligent Transportation Systems	1,264,512	235,488	...	...
					Ferry service operating agreements with NFL Holdings Ltd:				
...	...	...	784,827	784,827	Saint John-Digby service	782,827	2,000	...	805,948
...	...	...	187,500	187,500	Intelligent Transportation Systems Society of Canada	187,500	...	...	125,000
...	...	...	38,000	38,000	Contribution to the St. Lawrence Seaway Management Corporation	37,699	301	...	54,000
...	...	...	...	...	Items not required for the current year	...	...	...	34,000
...	72,960,050	...	(23,888,428)	49,071,622		41,060,671	8,010,951	...	35,722,449
					Programs and divestiture				
					Contributions for the operation of municipal or other airports:				
...	1,822,100	...	266,900	2,089,000	Original program	1,752,136	336,864	...	2,195,611
...	40,000,000	...	(4,000,000)	36,000,000	Airports capital assistance program	32,386,330	3,613,670	...	43,314,019
...	350,900	...	291,783	642,683	Newfoundland and Labrador—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	587,516	55,167	...	1,938,237
					Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:				
...	30,763,758	...	7,618,481	38,382,239	New Brunswick	38,382,239	...	...	14,927,096
...	2,632,000	...	(132,000)	2,500,000	Outaouais Road Development Agreement	2,301,787	198,213	...	4,192,709
...	...	...	1,475,000	1,475,000	Contribution to Prince Edward Island for Greenwich Road Improvement	1,100,000	375,000	...	...
...	34,099,395	...	(16,728,566)	17,370,829	TransCanada Highway Agreement—Newfoundland and Labrador	16,302,612	1,068,217	...	33,783,854
...	3,300,000	...	(145)	3,299,855	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,299,855	...	...	3,072,245
...	49,900,000	...	(943,621)	48,956,379	(S) Northumberland strait crossing subsidy payment	48,956,379	...	...	48,324,527
...	230,000	...	...	230,000	Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge	230,000	...	...	227,000
...	275,600	...	28,373	303,973	Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of runway 05/23 of the Thompson airport	299,645	4,328	...	20,748
...	17,131,384	5,427,368	(67,713)	22,491,039	Port Divestiture Fund	22,102,034	389,005	...	21,574,353
					Strategic highway infrastructure program:				
...	128,420,443	...	(598,653)	127,821,790	Highway component	25,801,915	102,019,875	...	1,997,891
...	...	...	16,523,460	16,523,460	Border Crossing Transportation Initiative	7,666,426	8,857,034	...	...
					Action Plan 2000 for climate change:				
...	8,750,000	...	(3,463,570)	5,286,430	Urban showcase	...	5,286,430	...	...
...	1,480,420	...	(1,059,420)	421,000	Freight initiatives	40,440	380,560	...	...

Transfer Payments—*Concluded*

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
...	...	...	9,829,172	9,829,172	Newfoundland and Labrador regional trunk roads	9,829,172	...	...	14,110,025
...	...	...	166,000	166,000	Contribution to the Sudbury Airport Community Development Corporation for the cost associated with the improvements/ expansion of the Sudbury air terminal building	166,000	...	...	264,000
...	...	...	300,000	300,000	Sustainable Transportation Fund	95,000	205,000	...	561,401
					Transition assistance program re: elimination of the Atlantic region freight subsidies:				
...	...	...	873,163	873,163	Nova Scotia	868,314	4,849	...	661,569
...	...	...	86,498	86,498	Prince Edward Island	71,582	14,916	...	...
					Special capital contributions:				
...	...	...	148,000	148,000	Kapuskasing Airport	148,300	(300)	...	110,000
...	...	...	...	...	Items not required for the current year	...	...	...	2,892,861
...	319,156,000	5,427,368	10,613,142	335,196,510		212,387,682	122,808,828	...	194,168,146
					Safety and security				
...	7,495,000	...	...	7,495,000	Payments in support of crossing improvements approved under the *Railway Safety Act*	7,494,991	9	...	7,495,000
...	200,000	...	...	200,000	Contributions to the Railway Association of Canada for Operation Lifesaver	200,000	...	...	200,000
...	284,700	...	(284,300)	400	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	...	400	...	...
					National Safety Code:				
...	236,589	...	4,558	241,147	Newfoundland and Labrador	241,147	...	...	241,147
...	198,130	...	3,817	201,947	Prince Edward Island	201,947	...	...	201,947
...	405,809	...	7,818	413,627	Nova Scotia	413,627	...	...	413,627
...	290,431	...	5,596	296,027	New Brunswick	296,027	...	...	296,027
...	967,311	...	18,636	985,947	Quebec	985,947	...	...	985,947
...	1,459,587	...	28,120	1,487,707	Ontario	1,487,707	...	...	1,487,707
...	359,658	...	373,476	733,134	Manitoba	733,173	(39)	...	...
...	378,887	...	7,300	386,187	Saskatchewan	386,187	...	...	386,187
...	667,330	...	12,857	680,187	Alberta	680,187	...	...	680,187
...	505,802	...	9,745	515,547	British Columbia	515,547	...	...	515,546
...	171,208	...	3,299	174,507	Northwest Territories	174,507	...	...	174,507
...	171,208	...	3,299	174,507	Yukon	174,507	...	...	174,507
...	...	28,000,000	2,000,000	30,000,000	Contribution to airlines for security enhancements to aeroplane cockpits	25,368,760	4,631,240	...	...
...	...	...	269,300	269,300	Contribution to the Canadian Business Aircraft Association	269,250	50	...	125,700
...	13,791,650	28,000,000	2,463,521	44,255,171		39,623,511	4,631,660	...	13,378,036

					Departmental administration				
...	...	...	100,000	100,000	Contribution to Society for 100th Anniversary of Flight	100,000	...	...	...
...	**405,907,700**	**33,427,368**	**(10,711,765)**	**428,623,303**	**Total—Contributions**	**293,171,864**	**135,451,439**	**...**	**243,268,631**
					Ministry Summary by Business Line				
...	96,499,350	...	(23,888,428)	72,610,922	Policy	64,437,791	8,173,131	...	157,994,557
...	319,156,000	5,427,368	10,613,142	335,196,510	Programs and divestiture	212,387,682	122,808,828	...	213,968,146
...	13,891,650	28,000,000	2,463,521	44,355,171	Safety and security	39,723,511	4,631,660	...	22,447,069
...	...	...	100,000	100,000	Departmental administration	100,000	...	...	...
...	**429,547,000**	**33,427,368**	**(10,711,765)**	**452,262,603**	**Total Ministry**	**316,648,984**	**135,613,619**	**...**	**394,409,772**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Budgetary (respendable revenues)			
Policy			
Air services forecast	...	274,132	262,463
Sundries	630,000	459,875	318,895
	630,000	734,007	581,358
Programs and divestiture			
Harbours and ports revenues (net of commissions)	13,215,000	11,535,246	14,264,822
Airports rentals	8,157,000	8,166,851	5,839,026
Airports concessions	1,734,000	1,841,091	1,692,894
Airports landing fees	5,210,700	5,181,092	4,438,519
Airports general terminal fees	3,497,000	3,700,218	2,895,607
Airports lease and chattle payments	299,517,000	299,550,946	248,270,611
Miscellaneous revenues and recoveries	465,000	335,746	1,004,440
	331,795,700	330,311,190	278,405,919
Safety and security			
Sales, rentals, licences and services	...	3,611,645	2,520,497
Aviation safety services	11,204,000	9,197,762	9,330,982
Revenues and recoveries from other governments for aircraft services	24,273,000	23,453,878	31,018,099
Recoveries from Transportation Safety Board of Canada—Provision of flying services	400,000	478,914	537,189
Revenues and recoveries from research and development activities	5,071,000	3,756,750	5,204,157
NAV CANADA—Aircraft services	1,975,000	2,093,220	2,167,930
Road safety fees	460,000	...	...
Marine safety fees	7,377,000	8,463,750	7,591,013
Shortline rail inspections and other revenue	50,000	111,734	135,377
Miscellaneous revenues and recoveries	491,300	1,311,318	1,333,147
	51,301,300	52,478,971	59,838,391
Departmental administration			
Recoveries for training and computer services	30,000	123,850	234,344
Miscellaneous revenues and recoveries	887,000	669,549	182,266
Lease revenues and recoveries	645,000	971,747	927,295
	1,562,000	1,765,146	1,343,905
Total Ministry—Budgetary	**385,289,000**	**385,289,314**	**340,169,573**

Revenues

	Current year	Previous year
	$	$
Department		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	4,599,990	15,500,000 [2]
Canada Post Corporation—Dividends	16,700,000	21,100,000 [2]
St. Lawrence Seaway Management Corporation	110,027	31,976
Saint John Port Authority	229,571	248,415
Prince Rupert Port Authority	100,600	117,853
St. John's Port Authority	78,160	76,838
Halifax Port Authority	536,996	540,177
Trois-Rivières Port Authority	100,650	99,553
Vancouver Port Authority	3,852,842	3,844,502
Port Alberni Port Authority	59,284	53,790
Toronto Port Authority	53,946	547,361
Sept-Îles Port Authority	156,753	268,199
Quebec Port Authority	318,428	299,084
Montreal Port Authority	3,184,674	3,311,667
Thunder Bay Port Authority	71,404	75,155
Windsor Port Authority	28,556	28,870
Hamilton Port Authority	388,500	199,357
Nanaimo Port Authority	98,865	189,867
North Fraser Port Authority	55,900	111,486
Fraser River Port Authority	292,096	222,235
Belledune Port Authority	122,330	123,011
Saguenay Port Authority	35,813	44,390
	31,175,385	47,033,786
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,056,515	1,143,107
Adjustments to prior year's payables	5,323,267	4,432,539
	6,379,782	5,575,646
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	59,629	48,947
St. Lawrence Seaway Management Corporation	4,855,925	4,803,357
	4,915,554	*4,852,304*
Lease and use of public property—		
Respendable user charges made and collected under various statutes	1,738,232	1,806,607
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	9,136,052	9,207,090
Respendable user charges made and collected under various statutes	249,091,504	236,732,568
	259,965,788	*247,746,265*
Services of a regulatory nature—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	*16,407,827*	*15,377,479*
Services of a non-regulatory nature—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	23,258,058	23,560,689
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	239,447	245,926
Respendable user charges made and collected under various statutes	39,180,967	40,827,683
	62,678,472	*64,634,298*
Sales of goods and information products—		
User charges made under departmental enabling statutes—		
User charges made under program specific statutes by departments	101,423	82,733
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	901,571	692,194
	1,002,994	*774,927*
Other fees and charges—		
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*	590,217	4,330,959
Respendable user charges made and collected under various statutes	1,430,428	1,612,246
	2,020,645	*5,943,205*
	346,991,280	339,328,478
Proceeds from the disposal of surplus Crown assets	4,108,045	5,284,231
Miscellaneous non-tax revenues—		
Fines	1,062,899	1,168,662
CTMA Traversier Ltée	832,671	...
Lease hopper cars—CN	5,670,760	8,296,756
Lease hopper cars—CP	9,083,351	3,230,419
Revenues CN repair hopper cars	286,813	444,297
Revenues CN for demurrage charges related to hopper cars	391,161	1,096,168
Revenues CP repair hopper cars	...	867,948
Old Port of Montreal	2,314,699	...
Gulf war compensation against Irak	419,949	...

Revenues—*Concluded*

	Current year	Previous year
	$	$
Great West Life—Canada Ports refund	95,202	...
Proceeds from divestiture sale of real property	796,305	1,826,476
Sundries	1,256,187	395,864
	22,209,997	17,326,590
Total Department	**410,864,489**	**414,548,731** [2][3]
Canada Mortgage and Housing Corporation [2]		
Non-tax revenues—		
Return on investments—[1]		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	502,422,581	520,461,214
Miscellaneous non-tax revenues—		
Net profits under *National Housing Act*	40,295,540	41,250,000
Other third party recoveries	6,629,984	5,091,104
Deferred revenues	4,528,919	...
	51,454,443	46,341,104
Total Program	**553,877,024**	**566,802,318** [2]
Canadian Transportation Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,423	4,225
Adjustments to prior year's payables	88,246	12,125,003
	100,669	12,129,228
Sales of goods and services—		
Rights and privileges	*33*	*38*
Sales of goods and information products—		
Proceeds from sales of orders and decisions	*3,063*	*5,487*
Other fees and charges—		
Charges to companies for services rendered	76	47
Sundries	10,000	...
	10,076	*47*
	13,172	5,572
Proceeds from the disposal of surplus Crown assets	...	468
Miscellaneous non-tax revenues	2,501	29,137
Total Program	**116,342**	**12,164,405**

	Current year	Previous year
	$	$
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,009	...
Adjustments to prior year's payables	4,298	...
	7,307	...
Total Program	**7,307**	**...**
Ministry Summary		
Non-tax revenues—		
Return on investments	533,597,966	567,495,000
Refunds of previous years' expenditures	6,487,758	17,704,874
Sales of goods and services	347,004,452	339,334,050
Proceeds from the disposal of surplus Crown assets	4,108,045	5,284,699
Miscellaneous non-tax revenues	73,666,941	63,696,831
Total Ministry	**964,865,162**	**993,515,454** [2][3]

[1] Interest unless otherwise indicated.

[2] During the year, Canada Lands Company Limited, Canada Post Corporation and Canada Mortgage and Housing Corporation were transferred from Privy Council. Therefore, the previous year's revenues have been restated by $15,500,000, $21,100,000 and $566,802,318, respectively.

[3] Amends reporting in previous year's Public Accounts.

SECTION 23

2002-2003

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Secretariat

Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

Business Line Descriptions

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing two areas:

- operating and capital budgets of government departments and agencies; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

Service and innovation

The mandate of this business line is to lead government-wide initiatives to improve the delivery of government services to Canadians by:

- exercising leadership for service delivery improvement, innovation and organizational performance;
- developing and sharing knowledge, research, information and expertise on service and innovation; and
- facilitating the free flow of information and demonstrating a clear visual link between citizens and the Government of Canada's programs and services, and developing a common look and feel for all public access channels.

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

Human resources management

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary-Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Secretariat				
...	118,007,000	...	...	118,007,000	1	Operating expenditures				
...	...	54,615,378	...	54,615,378	1a	Transfer of $514,000 from Privy Council Vote 50				
...	...	...	514,000	514,000		Transfer from: Privy Council Vote 50				
...	...	...	3,917,369	3,917,369		Vote 10				
...	...	...	3,531,000	3,531,000		Vote 15				
...	...	...	(1,082,220)	(1,082,220)		Transfer to Vote 15				
...	118,007,000	54,615,378	6,880,149	179,502,527		Total—Vote 1	170,142,469	9,360,058	...	178,625,302
...	18,600,000	...	...	18,600,000	2	Contributions				
...	...	250,000	...	250,000	2a	Grants				
...	...	1	...	1	2b	Grants				
...	18,600,000	250,001	...	18,850,001		Total—Vote 2	17,116,677	1,733,324	...	17,644,665
...	750,000,000	...	...	750,000,000	5	Government contingencies				
...	...	...	(79,853,596)	(79,853,596)		Transfers to other ministries				
...	750,000,000	...	(79,853,596)	670,146,404		Total—Vote 5	...	670,146,404	...	...
...	40,808,000	...	...	40,808,000	10	Government-wide initiatives				
...	...	311,450	...	311,450	10a	Government-wide initiatives				
...	...	...	(375,517)	(375,517)		Transfer to Vote 15				
...	...	...	(27,205,468)	(27,205,468)		Transfers to this and other ministries				
...	40,808,000	311,450	(27,580,985)	13,538,465		Total—Vote 10	...	13,538,465	...	...
...	...	631,640,000	...	631,640,000	15a	Compensation adjustments				
...	...	91,360,263	...	91,360,263	15b	Transfer of $1,082,220 from Treasury Board Vote 1, and $375,517 from Treasury Board Vote 10, and $663,000 from Treasury Board Vote 20				
...	...	...	1,082,220	1,082,220		Transfer from: Vote 1				
...	...	...	375,517	375,517		Vote 10				
...	...	...	663,000	663,000		Vote 20				
...	...	...	(725,121,000)	(725,121,000)		Transfers to this and other ministries				
...	...	723,000,263	(723,000,263)	...		Total—Vote 15	...	...	...	...
...	1,201,702,000	...	...	1,201,702,000	20	Public service insurance				
...	...	4,138,380	...	4,138,380	20a	Public service insurance				
...	...	...	(663,000)	(663,000)		Transfer to Vote 15				
...	1,201,702,000	4,138,380	(663,000)	1,205,177,380		Total—Vote 20	1,166,673,421	38,503,959	...	988,482,144

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	65,218	...	4,303	69,521	(S)	President of the Treasury Board—Salary and motor car allowance	69,521	...	...	67,988
...	14,798,000	...	1,915,103	16,713,103	(S)	Contributions to employee benefit plans	16,713,103	...	...	13,100,955
...	30,000	...	(17,214)	12,786	(S)	Payments under the *Public Service Pension Adjustment Act*	12,786	...	...	39,922
...	...	...	16,020,242	16,020,242	(S)	Payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*	16,020,242	...	...	55,496,449
...	...	...	83,752,688	83,752,688	(S)	Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*	83,752,688	...	...	287,981,707
...	...	...	17,159	17,159	(S)	Refunds of amounts credited to revenues in previous years	17,159	...	...	218,541
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,703,911
...	**2,144,010,218**	**782,315,472**	**(722,525,414)**	**2,203,800,276**		**Total Ministry—Budgetary**	**1,470,518,066**	**733,282,210**	...	**1,546,361,584**[1]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] During the year, a part of Office of Infrastructure and Crown Corporations of Canada was transferred to Treasury Board (Secretariat). Therefore the previous year's expenditures have been restated by $7,493,514.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Secretariat												
Expenditure management and planning	691,443,009	20,579,640	...	230,226	20,000	20,000	...	...	...	...	691,463,009	20,829,866
Comptrollership	29,456,149	26,370,858	...	290,212	...	...	...	...	...	...	29,456,149	26,661,070
Information management and information technology	31,487,152	30,814,735	...	222,301	...	...	...	...	...	...	31,487,152	31,037,036
Human resources management	1,514,834,945	1,467,901,953	...	2,094,160	19,342,786	17,412,219	138,413,145	137,588,425	...	...	1,395,764,586	1,349,819,907
TBS corporate administration	55,629,380	38,290,864	...	3,879,323	...	...	...	...	...	...	55,629,380	42,170,187
Sub-total	2,322,850,635	1,583,958,050	...	6,716,222	19,362,786	17,432,219	138,413,145	137,588,425	...	...	2,203,800,276	1,470,518,066
Revenues netted against expenditures	(138,413,145)	(137,588,425)	...	...	...	...	(138,413,145)	(137,588,425)	...	...	...	...
Total Ministry—Budgetary	**2,184,437,490**	**1,446,369,625**	**...**	**6,716,222**	**19,362,786**	**17,432,219**	**...**	**...**	**...**	**...**	**2,203,800,276**	**1,470,518,066**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
$	$	$	$	$		$	$	$	$
					Secretariat				
					Grants				
					Expenditure management and planning				
...	...	1	19,999	20,000	Organisation for Economic Cooperation and Development (OECD) reallocation project grant	20,000	...	...	...
					Human resources management				
...	...	250,000	...	250,000	Grant to the Public Service Alliance of Canada	250,000	...	...	...
...	**...**	**250,001**	**19,999**	**270,000**	**Total—Grants**	**270,000**	**...**	**...**	**...**
					Contributions				
					Human resources management				
...	**18,600,000**	**...**	**(20,000)**	**18,580,000**	Youth internship program	**16,846,678**	**1,733,322**	**...**	**17,644,665**
					Other transfer payments				
					Human resources management				
...	498,000	...	...	498,000	Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty	299,328	198,672	...	322,961
...	2,000	...	...	2,000	Special Indemnity Plan for spouses of Canadian Forces attachés	3,427	(1,427)	...	3,952
...	30,000	...	(17,214)	12,786	(S) *Public Service Pension Adjustment Act*	12,786	...	...	39,922
...	**530,000**	**...**	**(17,214)**	**512,786**	**Total—Other transfer payments**	**315,541**	**197,245**	**...**	**366,835**
					Ministry Summary by Business Line				
...	...	1	19,999	20,000	Expenditure management and planning	20,000	...	...	...
...	19,130,000	250,000	(37,214)	19,342,786	Human resources management	17,412,219	1,930,567	...	18,011,500
...	**19,130,000**	**250,001**	**(17,215)**	**19,362,786**	**Total Ministry**	**17,432,219**	**1,930,567**	**...**	**18,011,500**[1]

(S) Statutory transfer payment.

[1] During the year, a part of Office of Infrastructure and Crown Corporations of Canada was transferred to Treasury Board (Secretariat). Therefore the previous year's transfer payments have been restated by $2,510,714.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Secretariat			
Budgetary (respendable revenues)			
Human resources management	138,413,145	137,588,425	138,352,009
Total Ministry—Budgetary	**138,413,145**	**137,588,425**	**138,352,009**

Revenues

	Current year	Previous year
	$	$
Secretariat		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	259,361	191,903
Adjustments to prior year's payables	...	1,004,956
	259,361	1,196,859
Sales of goods and services—		
Other fees and charges—		
Access to information requests	1,512	1,749,539
Sundries	2,029,280	...
	2,030,792	1,749,539
Miscellaneous non-tax revenues—		
Parking fees	9,577,437	8,510,215
Recovery of employee benefits	281,095	299,057
Disciplinary penalties	19,238	65,488
Sundries	5,603,110	4,583,180
	15,480,880	13,457,940
Total Ministry	**17,771,033**	**16,404,338**(1)

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(1) Amends reporting in previous year's Public Accounts.

SECTION 24

2002-2003

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

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Department

Veterans Affairs Program

Objectives

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in recognition of the sacrifices they made while serving their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Descriptions

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance, human resources, information management, management support services, audit and evaluation, security services and property management. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objectives

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Descriptions

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	599,630,782	...	...	599,630,782	1	Operating expenditures				
...	...	51,219,853	...	51,219,853	1a	Operating expenditures				
...	...	77,388,766	...	77,388,766	1b	Transfer of $2,561,000 from Veterans Affairs Vote 5				
...	...	...	2,561,000	2,561,000		Transfer from: Vote 5				
...	...	...	10,000	10,000		TB Vote 10 (1)				
...	...	...	13,821,000	13,821,000		TB Vote 15 (1)				
...	599,630,782	128,608,619	16,392,000	744,631,401		Total—Vote 1	717,427,474	27,203,927	...	648,051,668
...	7,626,000	...	...	7,626,000	5	Capital expenditures				
...	...	...	(2,561,000)	(2,561,000)		Transfer to Vote 1				
...	7,626,000	...	(2,561,000)	5,065,000		Total—Vote 5	4,767,160	297,840	...	...
...	1,624,931,000	...	...	1,624,931,000	10	Grants and contributions				
...	...	84,425,750	...	84,425,750	10a	Transfer of $231,250 from Veterans Affairs Vote 15				
...	...	17,300,000	...	17,300,000	10b	Grants and contributions				
...	...	...	231,250	231,250		Transfer from Vote 15				
...	1,624,931,000	101,725,750	231,250	1,726,888,000		Total—Vote 10	1,703,456,334	23,431,666	...	1,557,083,965
...	65,218	...	1,728	66,946	(S)	Minister of Veterans Affairs—Salary and motor car allowances	66,946	...	...	67,715
...	12,000	...	(12,000)	...	(S)	Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	10,000	...	(10,000)	...	(S)	Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)	...	...	...	3,029
...	175,000	...	49,717	224,717	(S)	Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)	224,717	...	...	357,327
...	29,993,000	...	6,402,307	36,395,307	(S)	Contributions to employee benefit plans	36,395,307	...	...	30,474,000
3,274	...	...	75,304	78,578	(S)	Spending of proceeds from the disposal of surplus Crown assets	78,578	...	...	177,589
...	...	...	82,138	82,138	(S)	Refunds of amounts credited to revenues in previous years	82,138	...	...	42,324
...	...	...	1,109,344	1,109,344	(S)	Court awards	1,109,344	...	...	...
3,274	2,262,443,000	230,334,369	21,760,788	2,514,541,431		Total budgetary	2,463,607,998	50,933,433	...	2,236,257,617

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
604,836,973	...	...	...	604,836,973	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the *Veterans' Land Act*, Parts I, II and III as amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit $605,000,000 (Net)	(26,673)	...	604,863,646	(413,859)
						Total Program—				
3,274	**2,262,443,000**	**230,334,369**	**21,760,788**	**2,514,541,431**		**Budgetary**	**2,463,607,998**	**50,933,433**	**...**	**2,236,257,617**
604,836,973	**...**	**...**	**...**	**604,836,973**		**Non-budgetary**	**(26,673)**	**...**	**604,863,646**	**(413,859)**
						Veterans Review and Appeal Board Program				
...	9,250,000	...	...	9,250,000	15	Program expenditures				
...	...	...	53,000	53,000		Transfer from: TB Vote 5 [1]				
...	...	...	77,236	77,236		TB Vote 10 [1]				
...	...	...	293,000	293,000		TB Vote 15 [1]				
...	...	...	(231,250)	(231,250)		Transfer to Vote 10				
...	9,250,000	...	191,986	9,441,986		Total—Vote 15	9,440,639	1,347	...	8,569,039
...	1,706,000	...	364,163	2,070,163	(S)	Contributions to employee benefit plans	2,070,163	...	...	1,679,000
...	**10,956,000**	**...**	**556,149**	**11,512,149**		**Total Program—Budgetary**	**11,510,802**	**1,347**	**...**	**10,248,039**
						Total Ministry—				
3,274	**2,273,399,000**	**230,334,369**	**22,316,937**	**2,526,053,580**		**Budgetary**	**2,475,118,800**	**50,934,780**	**...**	**2,246,505,656**
604,836,973	**...**	**...**	**...**	**604,836,973**		**Non-budgetary**	**(26,673)**	**...**	**604,863,646**	**(413,859)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	$	$	$	$	$	$	$	$	$	$	$	$
Department												
Veterans Affairs Program												
Benefits and services	674,956,241	652,409,293	5,065,000	4,767,160	1,727,112,717	1,703,681,051	...	...	...	...	2,407,133,958	2,360,857,504
Corporate administration—												
Budgetary	107,407,473	102,750,494	...	...	...	...	...	...	...	...	107,407,473	102,750,494
Non-budgetary	...	...	...	...	...	...	...	...	604,836,973	(26,673)	604,836,973	(26,673)
Total Program—												
Budgetary	**782,363,714**	**755,159,787**	**5,065,000**	**4,767,160**	**1,727,112,717**	**1,703,681,051**	...	...	...	...	**2,514,541,431**	**2,463,607,998**
Non-budgetary	...	...	...	...	...	...	...	...	**604,836,973**	**(26,673)**	**604,836,973**	**(26,673)**
Veterans Review and Appeal Board Program—												
Budgetary	**11,512,149**	**11,510,802**	...	...	...	...	...	...	...	...	**11,512,149**	**11,510,802**
Total Ministry—												
Budgetary	**793,875,863**	**766,670,589**	**5,065,000**	**4,767,160**	**1,727,112,717**	**1,703,681,051**	...	...	...	...	**2,526,053,580**	**2,475,118,800**
Non-budgetary	...	...	...	...	...	...	...	...	**604,836,973**	**(26,673)**	**604,836,973**	**(26,673)**

Transfer Payments

Source of authorities						Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
$	$	$	$	$		$	$	$	$
					Department				
					Veterans Affairs Program				
					Grants				
					Benefits and services				
...	1,500,000	...	...	1,500,000	Treatment and related allowances	1,253,647	246,353	...	1,074,183
...	1,380,000,000	95,768,750	231,250	1,476,000,000	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards	1,465,216,376	10,783,624	...	1,332,573,534
...	750,000	...	...	750,000	Payments under the Flying Accidents Compensation regulations	626,068	123,932	...	654,310
...	71,000	...	...	71,000	Payments of gallantry awards	41,378	29,622	...	45,385
...	28,400,000	600,000	...	29,000,000	War veterans allowances and civilian war allowances	28,043,754	956,246	...	31,444,400
...	1,675,000	(95,000)	...	1,580,000	Assistance in accordance with the provisions of the Assistance Fund regulations	771,000	809,000	...	831,267
...	1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	...	1,000	...	...
					Other benefits:				
...	5,000	95,000	...	100,000	Children of deceased veterans education assistance	58,116	41,884	...	60,000
...	10,000	...	...	10,000	University and vocational training	...	10,000	...	1,755
...	700,000	...	...	700,000	Assistance to Canadian veterans—Overseas district	621,834	78,166	...	442,066
...	2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the *Veterans Rehabilitation Act*	...	2,000	...	...
...	16,319,000	...	...	16,319,000	Last Post Fund	12,100,000	4,219,000	...	12,075,000
...	7,648,000	300,000	...	7,948,000	Commonwealth War Graves Commission	7,894,462	53,538	...	6,650,590
...	70,000	...	...	70,000	United Nations Memorial Cemetery in Korea	...	70,000	...	6,674
...	10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	3,029
...	175,000	...	49,717	224,717	(S) Veterans insurance actuarial liability adjustment	224,717	...	...	357,327
...	1,437,336,000	96,668,750	270,967	1,534,275,717		1,516,851,352	17,424,365	...	1,386,219,520

					Corporate administration				
					Payments under the *War Service Grants* *Act*:				
...	2,000	...	(2,000)	...	(S) Re-establishment credits under section 8	...	...	...	...
...	10,000	...	(10,000)	...	(S) Repayments under section 15 for compensating adjustments made in accordance with the terms of the *Veterans' Land Act*	...	...	...	...
...	12,000	...	(12,000)	...		...	...	...	...
...	**1,437,348,000**	**96,668,750**	**258,967**	**1,534,275,717**	**Total—Grants**	**1,516,851,352**	**17,424,365**	**...**	**1,386,219,520**
					Contributions				
					Benefits and services				
...	187,500,000	3,939,000	...	191,439,000	Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs	185,583,053	5,855,947	...	171,206,436
...	17,000	...	...	17,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	...	17,000	...	...
...	263,000	1,118,000	...	1,381,000	Contributions under the Partnerships Contribution Program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events	1,246,646	134,354	...	18,365
...	**187,780,000**	**5,057,000**	**...**	**192,837,000**	**Total—Contributions**	**186,829,699**	**6,007,301**	**...**	**171,224,801**
					Program Summary by Business Line				
...	1,625,116,000	101,725,750	270,967	1,727,112,717	Benefits and services	1,703,681,051	23,431,666	...	1,557,444,321
...	12,000	...	(12,000)	...	Corporate administration	...	...	...	...
...	**1,625,128,000**	**101,725,750**	**258,967**	**1,727,112,717**	**Total Program**	**1,703,681,051**	**23,431,666**	**...**	**1,557,444,321**
...	**1,625,128,000**	**101,725,750**	**258,967**	**1,727,112,717**	**Total Ministry**	**1,703,681,051**	**23,431,666**	**...**	**1,557,444,321**

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—			
Advances			
Repayment of loans	...	26,673	413,859
Total Ministry— Non-budgetary	**...**	**26,673**	**413,859**

Revenues

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—		
Advances—Interest	216,756	4,599
Refunds of previous years' expenditures—		
War veterans allowance	587,232	589,006
Pensions	3,366,040	2,005,967
Other grants and contributions	283,187	285,321
Refunds of operating and maintenance funds	1,482,131	2,609,748
Recovery of losses of money	...	2,000
Adjustments to prior year's payables	...	2,961,819
	5,718,590	8,453,861
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	18,282,983	18,709,483
Other in-patient hospital services	5,251,352	5,432,678
Medical services	4,480	3,983
Meals	336,723	313,507
	23,875,538	*24,459,651*
Sales of goods and information products	*745*	*1,325*
Other fees and charges—		
Interest on overdue accounts receivable	...	*17,602*
	23,876,283	24,478,578
Proceeds from the disposal of surplus Crown assets	75,304	175,661
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	4,086,298	3,667,720
Rental of space in hospitals	79,406	87,843
Gifts to the Crown	50	385
Gain on exchange for revaluation at year-end	1,530	1,134
Sundries	131,396	99,140
	4,298,680	3,856,222
Total Ministry	**34,185,613**	**36,968,921**

SECTION 25

2002-2003

PUBLIC ACCOUNTS OF CANADA

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Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2003

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Additional Information and Analyses

Canada

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2002-2003

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- professional and special services (Section 4);
- acquisition of land, buildings and works (Section 5);
- acquisition of machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net loss	(193)	(1,082)	(204)	(1,485)
Add: items not requiring use of funds	1,423	2,719	1,420	2,554
Operating source of funds	1,230	1,637	1,216	1,069
Less: items requiring use of funds				
Net capital acquisitions	1,103	1,847	964	2,643
Net other assets and liabilities		(792)		2,219
Authority provided (used)	127	582	252	(3,793)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority	(9,802)	(9,155)
Add: PAYE charges against the appropriation account after March 31	(394)	(1,658)
Less: amounts credited to the appropriation account after March 31	127	252
Net authority used (provided), end of year	(10,323)	(11,065)
Add: Proceeds from standing Surplus Crown Assets		161
	(10,323)	(10,904)
Authority limit	2,000	2,000
Unused authority carried forward	12,323	12,904

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the Statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 9, 2003

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Government of Canada	837	636
Outside parties	2,173	3,850
Other assets	105	15
	3,115	4,501
Property and equipment—At cost (Note 3)	17,419	15,629
Less: accumulated amortization	12,263	10,280
	5,156	5,349
	8,271	9,850

	2003	2002
LIABILITITES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	358	1,124
Outside parties	1,172	784
Salaries payable	497	462
Vacation and overtime payable	2,175	2,097
Deferred revenue	73	112
	4,275	4,579
Long-term		
Allowance for employee termination benefits	3,999	3,545
EQUITY OF CANADA		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority (Note 6)	(9,802)	(9,155)
Accumulated surplus	4,858	5,940
	(3)	1,726
	8,271	9,850

The accompanying notes are an integral part of the financial statements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Senior financial officer

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues		
Service fees	23,863	36,943
Special appropriations (Note 4)	26,966	18,809
Parliamentary appropriation (Note 5)	6,080	6,080
Contract revenue	2,127	1,665
License fees	287	212
	59,323	63,709
Expenses		
Salaries and employee benefits	47,304	50,575
Rent	3,725	3,577
Repairs, supplies and miscellaneous	1,984	2,840
Travel and relocation	2,100	2,787
Amortization	2,040	1,900
Professional and special services	1,285	1,270
Communications	997	855
Employee termination benefits	679	651
Postage and freight	416	431
Bad debts expense	(125)	305
Loss on disposal of capital assets		3
	60,405	65,194
Net loss	(1,082)	(1,485)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	5,940	7,425
Net loss	(1,082)	(1,485)
Balance, end of year	4,858	5,940

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities:		
Net loss	(1,082)	(1,485)
Non-cash items		
Amortization	2,040	1,900
Provision for employee termination benefits	679	651
Loss on disposal of capital assets		3
	1,637	1,069
Change in other assets and liabilities	857	769
Net financial resources provided by operating activities	2,494	1,838
Investing activities:		
Property and equipment purchased	(1,847)	(2,643)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	647	(805)
Accumulated net charge against the Fund's authority, beginning of year	9,155	9,960
Accumulated net charge against the Fund's authority, end of year	9,802	9,155

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

The Canadian Grain Commission is a separate government department funded by a combination of an ongoing appropriation, special appropriation, authority to respend fees collected and a revolving line of credit of $2,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. The significant accounting policies are as follows:

Allowance for doubtful accounts

Specific allowances are established for individual accounts for which interest or principal payments are 90 days past due.

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures have been recorded as revenue of the Canadian Grain Commission Revolving Fund. Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the Canadian Grain Commission.

Property and equipment

Certain property and equipment previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Property and equipment acquired subsequent to April 1, 1995 are recorded at cost.

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

The intangible assets consist of one patent and other intangible assets, which can be amortized over their useful life.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Property and equipment and accumulated amortization

Property and equipment—at cost	Balance April 1, 2002	Acquisitions	Disposals	Balance March 31, 2003
	(in thousands of dollars)			
Scientific equipment	4,648	885	17	5,516
Office equipment	998			998
Operational equipment	554	73		627
Computer equipment	5,865	704	40	6,529
Leasehold improvements	3,539	185		3,724
Intangible assets	25			25
	15,629	1,847	57	17,419

Accumulated amortization	Balance April 1, 2002	Amortization	Decrease	Balance March 31, 2003
	(in thousands of dollars)			
Scientific equipment	3,125	511	17	3,619
Office equipment	726	92		818
Operational equipment	262	54		316
Computer equipment	3,895	900	40	4,755
Leasehold improvements	2,267	478		2,745
Intangible assets	5	5		10
	10,280	2,040	57	12,263

Canadian Grain Commission Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Special appropriations

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with additional total interim parliamentary appropriations of $83 million for the years up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	19,300
2004	14,700

For the year ended March 31, 2003, the Canadian Grain Commission received additional special appropriations of approximately $7.7 million.

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with an additional special parliamentary appropriation of $30 million over the next two years.

5. Parliamentary appropriation

Grain Research Laboratory

A portion of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2003	2002
	(in thousands of dollars)	
Salaries and employee benefits	3,501	3,541
Rent	552	625
Repairs, supplies and miscellaneous	643	762
Travel and removal	97	137
Professional and special services	130	56
Communications	58	30
Employee termination benefits	55	54
Postage and freight	39	41
Grain Research Laboratory parliamentary appropriation revenues	5,075	5,246
Appointments parliamentary appropriation revenue	1,005	834
Total parliamentary appropriation revenue	6,080	6,080

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2003	2002
	(in thousands of dollars)	
Salaries and employee benefits	780	583
Rent	35	25
Repairs, supplies and miscellaneous	13	14
Travel and removal	102	149
Professional and special services	22	19
Communications	37	33
Employee termination benefits	12	9
Postage and freight	4	2
Appointments parliamentary appropriation revenues	1,005	834

6. Accumulated net charge against the Revolving Fund's authority

Accumulated net charge against the Revolving Fund's authority is comprised of the following amounts:

	2003	2002
	(in thousands of dollars)	
Money held in trust for bankruptcy	950	
Allowance for employee termination benefits	3,999	3,545
ANCAFA resources for operation purposes	4,853	5,610
Total accumulated net charge against the fund's authority	9,802	9,155

7. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2004	3,302
2005	3,015
2006	2,809
2007	2,725
2008	122

Canadian Grain Commission Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

8. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

9. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry its own insurance.

10. Income taxes

The Canadian Grain Commission is not subject to income taxes.

11. Related party transactions

In fiscal 2003, non-monetary contributions were provided to Automated Quality Testing Program at a fair value of $530,194 (2002—$171,936) for financial services, employee salaries, employee benefits, amortization of existing capital assets, overhead and rental charges.

Automated Quality Testing Program is a related party which is in the business of developing new, rapid, automated testing methods to determine the quality of grain and to commercialize them.

12. Comparative figures

Certain of the prior years' figures have been reclassified and modified in order to respect the accounting principles and to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2003 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

DAVID TOBIN
Chief Executive Officer

ANDRÉ ROUSSEAU, CGA
Manager, Finance and Administration

May 30, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income	6,821	3,880	4,215	229
Add: items not requiring the use of funds	15,134	12,582	12,809	14,483
Operating source of funds	21,955	16,462	17,024	14,712
Less: items requiring use of funds				
Net capital acquisitions	10,754	8,584	12,500	9,846
Net other assets and liabilities (Note 7)	7,922	1,209	7,026	(2,398)
Authority provided (used)	3,279	6,669	(2,502)	7,264

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority	(58,340)	(54,105)
Transfer from Treasury Board Vote 5	(165)	(331)
	(58,505)	(54,436)
Add: PAYE charges against the appropriation account after March 31	2,456	5,665
Less: amounts credited to the appropriation account after March 31	1,465	1,909
Net authority provided, end of year	(57,514)	(50,680)
Authority limit	5,000	5,000
Unused authority carried forward	62,514	55,680

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 30, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	623	463
Outside parties	1,227	1,110
Unbilled revenues	7,112	5,393
Prepaid expenses	26	
	8,990	6,968
Capital assets (Note 3)	59,404	63,402
Unbilled revenues	318	105
	68,712	70,475

	2003	2002
LIABILITIES		
Current		
Deposit accounts	1,085	833
Accounts payable		
Government of Canada	3,991	2,858
Outside parties	6,141	7,421
Deferred revenues	16,176	13,274
	27,393	24,386
Employee termination benefits and vacation pay	4,445	3,808
Deferred revenues	25,773	24,440
	30,218	28,248
Deferred capital assistance (Note 4)	27,135	33,520
Commitments (Note 6)		
Contingencies (Note 10)		
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(58,340)	(54,105)
Accumulated surplus	42,306	38,426
	(16,034)	(15,679)
	68,712	70,475

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues	86,945	77,269
Expenses		
Salaries and employee benefits	54,159	45,498
Professional services	12,227	13,677
Amortization of capital assets	12,559	12,519
Accommodation	5,509	5,241
Materials and supplies	1,727	2,234
Information	257	328
Communications	808	573
Travel	423	320
Freight and postage	367	248
Repairs and maintenance	936	398
Training	331	280
Rentals	124	145
	89,427	81,461
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(2,482)	(4,192)
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	3,903	2,193
Loss on disposal and write-down of capital assets (Note 3)	(23)	(1,964)
Net income	3,880	229

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	38,426	38,197
Net income	3,880	229
Balance, end of year (Note 5)	42,306	38,426

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income	3,880	229
Add: amortization of capital assets	12,559	12,519
Add: loss on disposal and write-down of capital assets	23	1,964
Less: amortization of deferred capital assistance	6,385	6,385
	10,077	8,327
Changes in working capital (Note 7)	985	828
Changes in other assets and liabilities		
Unbilled revenues	(213)	158
Employee termination benefits and vacation pay	637	681
Deferred revenues	1,333	7,351
	1,757	8,190
Net financial resources provided by operating activities	12,819	17,345
Investing activities:		
Capital assets acquired	(8,584)	(9,846)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	4,235	7,499
Accumulated net charge against the Fund's authority account, beginning of year	54,105	46,606
Accumulated net charge against the Fund's authority account, end of year (Note 5)	58,340	54,105

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of $15,000,000. During the year, ended March 31, 2002, the Fund's authorized limit was reduced from $15,000,000 to $5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received $63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2003, the Treasury Board liability for the Fund's employees is $4.1 million (2002—$4.5 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Capital assets and accumulated amortization

	Cost March 31, 2002	Additions	Disposals	Cost March 31, 2003	Accumulated amortization	Net carrying value
	(in thousands of dollars)					
Leasehold improvements	13,211	2,870		16,081	8,801	7,280
Software	716	532		1,248	697	551
Hardware	2,069	298		2,367	692	1,675
Equipment						
Furniture						
Systems						
INTREPID	3,735			3,735	2,913	822
TechSource	82,111	3,424		85,535	47,274	38,261
Other	6,998	2,492		9,490	4,322	5,168
Systems under development	6,702	(1,032)	23	5,647		5,647
Total	115,542	8,584	23	124,103	64,699	59,404

4. Deferred capital assistance

	2003	2002
	(in thousands of dollars)	
Deferred capital assistance contribution	63,848	63,848
Less: accumulated amortization	36,713	30,328
Net book value	27,135	33,520

5. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource System. Amounts committed are:

	(in thousands of dollars)
2004	3,587
2005	3,587
2006	496
	7,670

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2004	5,891
2005	5,761
	11,652

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2003	2002
	(in thousands of dollars)	
Accounts receivable	(277)	991
Unbilled revenues (short term)	(1,719)	136
Prepaid expenses	(26)	23
Deposit accounts	252	201
Accounts payable	(147)	1,630
Deferred revenues (short term)	2,902	(2,153)
	985	828

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

Canadian Intellectual Property Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Finance Team of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ELIZABETH MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

JAMES ROBERGE
Senior Full-time Financial Officer

BRUCE DEACON
Senior Financial Officer

June 13, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income		606		353
Add: items not requiring use of funds	150	145	150	175
Operating sources of funds	150	751	150	528
Less: items requiring use of funds				
Net capital acquisitions	150	475	150	440
Net other assets and liabilities		(11)		794
Authority provided (used)		287		(706)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority	(2,949)	(2,878)
Add: PAYE charges against the appropriation account after March 31	1,590	1,816
Less: adjustment for prior year unused authority	(10)	1
Net authority provided, end of year	(1,349)	(1,063)
Authority limit	2,000	2,000
Unused authority carried forward	3,349	3,063

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Outside parties	719	794
Accountable advance to employees	2	12
Prepaid expenses	89	
	810	806
Capital assets (Note 3)		
At cost	1,769	1,294
Less: accumulated amortization	799	692
	970	602
	1,780	1,408

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	1,590	1,816
Vacation pay	225	200
	1,815	2,016
Long-term		
Provision for employee termination benefits	539	501
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(2,949)	(2,878)
Accumulated surplus	2,375	1,769
	(574)	(1,109)
	1,780	1,408

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues		
Pari-mutuel levy	14,778	14,914
Others	1	3
Gross profit	14,779	14,917
Operating expenses		
Personnel		
Salaries and wages	3,936	3,746
Contributions to employee benefit plans	984	850
Provision for employee termination benefits	38	128
Transportation and communications	799	759
Information	10	8
Professional and special services		
Drug control	2,364	2,273
Race patrol	2,275	3,377
Photo finish	590	603
Drug research	1,082	1,067
Other professional and special services	1,327	743
Rentals	270	246
Purchased repairs and maintenance	40	18
Utilities, materials and supplies	351	699
Loss on disposal of capital assets		16
Amortization	107	31
Total expenditures	14,173	14,564
Net income	606	353

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	1,769	1,416
Net income	606	353
Balance, end of year	2,375	1,769

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income before extraordinary items	606	353
Add:		
Amortization	107	31
Loss on disposal of capital assets		16
Provision for employee termination benefits	38	128
	751	528
Change in current assets and liabilities	(205)	626
Payments on and change in provision for employee termination benefits		(45)
Net financial resources provided (used) by operating activities	546	1,109
Investing activities:		
Capital assets purchased	(475)	(440)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	71	669
Accumulated net charge against the Fund's authority account, beginning of year	2,878	2,209
Accumulated net charge against the Fund's authority account, end of year	2,949	2,878

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	491	329		820
Electronic data processing equipment	89	134		223
Automotive	40	12		52
Buildings	575			575
Land	99			99
	1,294	475		1,769

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	53	55		108
Electronic data processing equipment	48	47		95
Automotive	17	5		22
Buildings	574			574
	692	107		799
Net	602			970

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. S. BILLINGS
Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

ELIZABETH NADEAU
Chief Executive Officer,
Consulting and Audit Canada

July 9, 2003

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	600	(179)	800	1,300
Add: items not requiring use of funds	400	879	400	(387)
Operating source of funds	1,000	700	1,200	913
Less: items requiring use of funds				
Net capital acquisitions	100	634	100	190
Net other assets and liabilities	(200)	(283)	(200)	(633)
Authority provided	1,100	349	1,300	1,356

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority	3,982	(1,523)
Add: PAYE charges against the appropriation account after March 31	16,737	21,605
Less: amounts credited to the appropriation account after March 31	22,029	20,738
Transfer to Treasury Board—contingencies	220	306
Net authority provided, end of year	(1,530)	(962)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	21,530	20,962

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2003, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2003, and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 5, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Cash	226	162
Accounts receivable		
Government of Canada	16,932	19,824
Outside parties	744	922
Other assets (Note 3)	5,340	1,247
	23,242	22,155
Capital assets (Note 4)	715	220
	23,957	22,375

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,386	1,438
Outside parties	15,521	20,167
Other liabilities	2,465	2,140
	19,372	23,745
Allowance for employee termination benefits	3,856	3,227
	23,228	26,972
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	3,982	(1,523)
Accumulated deficit	(3,253)	(3,074)
	23,957	22,375

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues (Note 5)	119,129	116,809
Direct costs	77,591	75,721
Gross margin	41,538	41,088
Operating expenses		
Salaries and employee benefits	33,206	31,509
Employee termination benefits	803	522
Professional and special services	1,969	2,018
Occupancy costs	1,912	1,929
Corporate and administrative services	1,469	1,276
Transportation and telecommunications	1,117	972
Utilities, materials and supplies	845	1,260
Amortization	139	32
Bad debts		(240)
Purchased repairs and maintenance	57	18
Interest on draw down	63	188
Information	48	128
Rentals	71	79
Other expenses	18	97
	41,717	39,788
Net income (loss)	(179)	1,300

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	(3,074)	(4,374)
Net income (loss)	(179)	1,300
Balance, end of year	(3,253)	(3,074)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss)	(179)	1,300
Items not affecting use of the Fund's authority		
Amortization	139	32
Provision for employee termination benefits	803	522
	763	1,854
Changes in working capital (Note 7)	(5,460)	2,152
Payment on provision for employee termination benefits	(174)	(194)
Net financial resources provided (used) by operating activities	(4,871)	3,812
Investing activities:		
Capital assets		
Acquisitions	(634)	(190)
Net financial resources used by investing activities	(634)	(190)
Net increase (decrease) in accumulated net charge against the Fund's authority	(5,505)	3,622
Accumulated net charge against the Fund's authority, beginning of year	1,523	(2,099)
Accumulated net charge against the Fund's authority, end of year	(3,982)	1,523

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of $30,000,000 to fund operations. This limit was later adjusted by $4,899,387 to $25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (TB decision 829420 dated December 6, 2001) the draw down authority was reduced from $25,100,613 to $20,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated economic lives as follows:

Category	Estimated useful economic life
Informatics hardware	3 to 5 years
Informatics software	3 years
Leasehold improvements	5 years

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at $3,143,000 (2001-2002—$3,123,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self-insurance.

3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	5,318	1,061
Work in process		167
Other advances	22	19
	5,340	1,247

Consulting and Audit Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware ...	285	21		306
Informatics software	147	20		167
Leasehold improvements		593		593
	432	634		1,066

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware ...	195	37		232
Informatics software	17	43		60
Leasehold improvements		59		59
	212	139		351
Net	220			715

5. Revenues

	2003	2002
	(in thousands of dollars)	
Consulting and audit services	100,509	99,261
Recovery—Shared systems support centre costs	18,620	17,548
	119,129	116,809

6. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

	(in thousands of dollars)
2003-2004	2,137
2004-2005	1,511
2005-2006	692
2006-2007	690
2007-2008	501
	5,531

7. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets	23,242	22,155	(1,087)
Current liabilities	19,372	23,745	(4,373)
	3,870	(1,590)	(5,460)

8. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2003 are solely the results of reclassifications for comparative purposes.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Approved by:

BILL RAVEN
A/Comptroller

July 2, 2003

CORINNE HAGERMAN
Chief Executive Officer

June 17, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(100)	1,455		8,272
Add: items not requiring use of funds	3,000	2,812	3,100	2,936
Operating source of funds	2,900	4,267	3,100	11,208
Less: items requiring use of funds				
Net capital acquisitions	500	1,400	1,500	2,093
Net other assets and liabilities	2,600	4,717	1,600	(1,608)
Authority provided (used)	(200)	(1,850)		10,723

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2003	2002
Credit balance in the accumulated net cash disbursements against the Fund's authority account	(8,731)	(10,581)
Less: Transfer from TB Vote 5	142	142
Net authority provided, end of year	(8,873)	(10,723)
Authority limit	5,000	5,000
Unused authority carried forward	13,873	15,723

CORCAN Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE ADVISORY BOARD OF CORCAN

We have audited the statement of financial position of CORCAN as at March 31, 2003 and the statements of operations, accumulated deficit and changes in cash flow for the year then ended. These financial statements are the responsibility of CORCAN's Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with note 2 of the financial statements.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 30, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable (Note 4)	7,522	9,892
Inventories (Note 5)	10,147	12,202
Other	17	12
	17,686	22,106
Capital assets (Notes 3 and 6)	6,614	9,339
Deferred charges (net of amortization)	1	228
	24,301	31,673

	2003	2002
LIABILITIES		
Current		
Accounts payable (Note 7)	13,475	22,112
Deferred revenues		641
Current portion of obligation under capital lease (Note 8)	16	36
	13,491	22,789
Long-term		
Employee future benefits (Note 9)	2,626	2,430
Obligations under capital lease (Note 8)	42	178
	16,159	25,397
Commitments and contigencies (Notes 10 and 13)		
EQUITY OF CANADA		
Contributed capital (Note 14)	30,542	30,542
Accumulated net charges against the Fund's authority	(8,731)	(10,581)
Accumulated deficit (Note 3)	(13,669)	(13,685)
	8,142	6,276
	24,301	31,673

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues (Notes 11 and 15)	62,685	66,133
Cost of goods sold (Note 11)	68,105	70,869
Gross margin	(5,420)	(4,736)
Other revenues		
Training and correctional fees (Note 15)	21,716	20,696
Miscellaneous	843	5,267
	22,559	25,963
Expenses		
Administrative	8,065	4,028
Operating	5,522	5,963
Selling and marketing	1,952	2,941
Other	145	(136)
Interest		159
	15,684	12,955
Net income	1,455	8,272

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	(13,685)	(21,957)
Restatement:		
Change in accounting policy - fixed assets (Note 3)	(1,439)	
Restated balance, beginning of year	(15,124)	(21,957)
Net income	1,455	8,272
Balance, end of year	(13,669)	(13,685)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income	1,455	8,272
Employee termination benefit payments	(276)	(183)
Adjustments for non-cash items:		
Provision for termination benefits	472	(53)
Amortization	2,548	2,413
Amortization of deferred charges	206	209
Other	138	367
	4,543	11,025
Changes in non-cash working capital		
Accounts receivable	2,370	(1,016)
Inventories	2,055	927
Other	(5)	15
Accounts payable	(8,637)	1,401
Deferred revenues	(641)	534
Net financial resources provided (used) by operating activities	(315)	12,886
Investing activities:		
Capital assets acquisitions	(1,400)	(2,093)
Deferred charges	21	(29)
Net financial resources used by investing activities	(1,379)	(2,122)
Financing activities		
Capital lease obligations	(156)	(41)
Reduction of accumulated net charge against the Fund's authority (Note 14)		20,456
Net financial resources provided (used) by financing activities	(156)	20,415
Net increase (decrease) in accumulated net charge against the Fund's authority	(1,850)	31,179
Accumulated net charge against the Fund's authority account, beginning of year	10,581	(20,598)
Accumulated net charge against the Fund's authority account, end of year	8,731	10,581

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

These financial statements have been prepared on a going concern basis, which presumes that the Revolving fund will be able to realize its assets and discharge its liabilities in the normal course of business for the forseeable future.

The Revolving Fund's continuation as a going concern is dependent on obtaining sufficient level of funding from Corrections Service Canada (CSC).

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of $100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to $100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost if they are in excess of $10,000 and are amortized from the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Dairy herd	3 years

Deferred charges

Deferred charges, consisting of manufacturing R & D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products sold by CORCAN Revolving Fund are recorded when the products are sold.

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Changes in accounting policy

On April 1, 2002, the Fund adopted a new accounting policy from Treasury Board which effectively increased the threshold for asset capitalization from $1,000 to $10,000. As a result, in the current year, the Fund has written down, retroactively, capital assets no longer meeting its threshold and recaptured accumulated amortization of $6,985,000 and $5,305,000 respectively, creating a loss of $1,680,000. Of this loss, $1,439,000 represents the adjustment of pre-fiscal 2003 capitalized assets, which has been applied against opening accumulated deficit in the current year. The change in accounting policy was applied retroactively without restatement.

4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Government of Canada	5,424	7,558
Outside parties	2,813	3,296
Less: allowance for doubtful accounts	(715)	(962)
	7,522	9,892

5. Inventories

Inventories consist of the following:

	2003	2002
	(in thousands of dollars)	
Raw materials	4,138	4,975
Work in progress	252	354
Finished goods	4,951	5,129
Livestock	1,640	2,831
	10,981	13,289
Provision for obsolete inventory	(834)	(1,087)
	10,147	12,202

6. Capital assets and accumulated amortization

Capital assets consist of the following:

	2003		2002	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment	20,175	15,032	24,499	17,214
Office furniture and equipment	1,055	740	1,296	767
Computer equipment	346	324	1,460	1,315
Vehicle fleet	808	545	879	582
Dairy herd	1,075	291	1,112	269
Plant and equipment under capital lease	113	26	284	44
	23,572	16,958	29,530	20,191
Accumulated amortization	(16,958)		(20,191)	
Net book value	6,614		9,339	

7. Accounts payable

	2003	2002
	(in thousands of dollars)	
Government of Canada	1,988	12,098
Outside parties	11,487	10,014
	13,475	22,112

CORCAN Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

8. Obligations under capital lease

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2004	21
2005	21
2006	25
	67
Financing charges	(9)
	58
Current portion	16
Long term portion	42

The leases are for varying periods extending to March 2006 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

9. Employee future benefits

(a) Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN Revolving Fund on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2003, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is $1,515,000 (2002—$2,094,000). The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN Revolving Fund. CORCAN Revolving Fund will therefore become liable for these benefits within the next five years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the benefits accrue to the employees. As at March 31, 2003, CORCAN's liability is $2,626,000 (2002—$2,430,000).

CORCAN expensed $472,000 related to Employee Termination Benefits in 2002-2003.

(b) Pension plan

During the year CORCAN Revolving Fund has expensed $3,832,000 (2002—$3,740,000) for the employee's *Public Service Superannuation Act*.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of $1,307,000 from 2004 though 2007, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

The minimum annual payments over the next five years are as follows:

	(in thousands of dollars)
2004	406
2005	384
2006	384
2007	186
	1,360

11. Revenues and cost of goods sold

Year ended March 31, 2003	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	10,172	13,037	(2,865)
Services	4,859	4,962	(103)
Textile	5,770	6,510	(740)
Manufacturing	28,515	29,439	(924)
Construction	13,369	14,157	(788)
Total	62,685	68,105	(5,420)

Year ended March 31, 2002	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	11,026	13,731	(2,705)
Services	5,163	5,427	(264)
Textile	3,342	3,963	(621)
Manufacturing	26,679	27,535	(856)
Construction	19,923	20,213	(290)
Total	66,133	70,869	(4,736)

12. Other income statements items

Included in the expenses are the following items:

	2003	2002
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	2,548	2,413
Deferred development costs amortization	206	209
Interest on capital lease obligations	37	26

CORCAN Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. Contingencies

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2003 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on CORCAN's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

14. Contributed capital

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new Revolving Fund level to reduce CORCAN's accumulated net charge against the Fund's authority from $45,000,000 to $5,000,000. As part of the agreement, Treasury Board wrote off $20,456,000 of CORCAN's accumulated net charge against the Fund's authority balance and therefore increased CORCAN's contributed capital.

	2003	2002
	(in thousands of dollars)	
Opening balance	30,542	10,086
Treasury Board write off of the accumulated net charge against the Fund's authority		20,456
Closing balance	30,542	30,542

15. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada (CSC), its parent organization:

	2003	2002
	(in thousands of dollars)	
Trade revenues	12,390	11,992
Training, correctional and other fees	21,716	20,696
	34,106	32,688

As at March 31, 2003, CORCAN Revolving Fund has $1,052,000 (2002—$3,154,000) receivable from CSC.

Correctional Service Canada has provided and will continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities, free of charge.

16. Comparative numbers

The comparative numbers have been reclassified to conform to the current year presentation.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2002-2003 fiscal year.

Approved by:

J.S. BILLINGS
Assistant Deputy Minister, Corporate Policy and Infrastructure

July 11, 2003

R. MONETTE
Assistant Deputy Minister, Operations

July 9, 2003

G. BAILEY
Assistant Deputy Minister, Acquisition Program

July 7, 2003

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Joint authority limit (Note 1)	100,000	100,000[1]
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Joint authority limit (Note 1)	100,000	100,000[1]
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

[1] Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. His role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

BRUCE HIRST

Director General, Finance
(Senior full-time financial officer)

September 10, 2003

BRUCE HOLDEN

Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 10, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	1,600	(1,950)	700	505
Add: items not requiring use of funds	14	637	300	588
Operating source (use) of funds	1,614	(1,313)	1,000	1,093
Less: item requiring use of funds				
Net capital acquisitions	300	216	100	148
Net other assets and liabilities	(700)	564	(236)	901
Authority provided (used)	2.014	(2,093)	1,136	44

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority account	(1,122)	239
Add: PAYE charges against the appropriation account after March 31	4,775	1,319
Less: amounts credited to the appropriation account after March 31	736	734
Net authority used, end of year	2,917	824
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	2,083	4,176

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus (deficit), cash flow, authority provided (used) and reconciliation of unused authority for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2003 and the results of its operations, cash flow, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Raymond, Chabot, Grant, Thornton
Chartered Accountants

Ottawa, Canada
August 1, 2003

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Government of Canada	609	153
Outside parties (Note 5)	4,412	2,665
Inventory (Note 6)	2,026	3,351
Work in process		3
Prepaid expenses	9	53
	7,056	6,225
Capital assets (Note 7)		
At cost	4,806	4,590
Less: accumulated amortization	3,595	2,958
	1,211	1,632
	8,267	7,857

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	4,167	2,483
Outside parties		
Accounts payable	3,038	1,103
Vacations pay	107	92
Deferred revenues	199	131
	7,511	3,809
Long-term		
Termination benefits payable	165	146
EQUITY OF CANADA		
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(1,122)	239
Reserve for replacement of printing presses (Note 9)	1,600	1,600
Accumulated surplus (deficit)	(1,325)	625
	591	3,902
	8,267	7,857

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues		
Products	11,602	10,606
Services	3,028	2,958
Consulting	1,736	837
	16,366	14,401
Cost of sales	2,954	2,852
Income before direct and indirect expenses	13,412	11,549
Direct expenses		
Salaries	5,748	4,215
Employee benefits	1,234	1,085
Transportation and communication	584	584
Information	27	24
Professional and special services	3,199	1,920
Rentals	322	205
Purchased repair and upkeep	314	434
Utilities, materials and supplies	480	373
Other expenditures	3	2
	11,911	8,842
Indirect expenses		
Sector services	655	496
Corporate services	584	554
Occupancy	483	457
Amortization of capital assets (Note 7)	498	445
Bad debts	90	151
Provision for employee termination benefits	11	11
Inventory obsolescence write-down (Note 3)	1,019	4
Interest	111	84
	3,451	2,202
Total expenses	15,362	11,044
Net income (loss)	(1,950)	505

The accompanying notes are an integral part of the financial statements

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	625	120
Net income (loss)	(1,950)	505
Balance, end of year	(1,325)	625

The accompanying notes are an integral part of the financial statements

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss)	(1,950)	505
Items not affecting cash		
Amortization of capital assets	637	588
	(1,313)	1,093
Changes in non-cash working capital items (Note 4)	2,871	(235)
Changes in termination benefits payable	19	15
Net financial resources provided by operating activities	1,577	873
Investing activities:		
Acquisition of capital assets (Note 7)	(216)	(148)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,361	725
Accumulated net charge against the Fund's authority account, beginning of year	(239)	(964)
Accumulated net charge against the Fund's authority account, end of year	1,122	(239)

The accompanying notes are an integral part of the financial statements

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

2. Significant accounting policies

(a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees, are recorded in the accounts.

Geomatics Canada Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(h) Sector and corporate overheads

Sector and Corporate overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Change in accounting estimate

During 2003, the Fund revised the method by which it estimates a reserve for obsolescence in respect of its inventory of maps. As a consequence of this, the inventory obsolescence write-down for the current year and the attendant net loss are approximately $1,000,000 higher than would have otherwise been disclosed, had the original method been used.

4. Information included in the statement of cash flow

	2003	2002
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	(456)	1,169
Outside parties	(1,747)	(494)
Inventory	1,325	109
Work in process	3	(3)
Prepaid expenses	44	(53)
Accounts payable and accrued liabilities		
Government of Canada	1,684	(366)
Outside parties	1,950	(198)
Deferred revenues	68	(399)
Total	2,871	(235)

Cash flows relating to interest on operating activities are detailed as follows:

	2003	2002
	(in thousands of dollars)	
Interest paid		84

5. Accounts receivable

Outside parties accounts receivable are as follows:

	2003	2002
	(in thousands of dollars)	
Receivables	4,763	2,926
Allowance for doubtful accounts	(351)	(261)
Total	4,412	2,665

6. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2003	2002
	(in thousands of dollars)	
Maps		
Topographic maps	1,632	2,817
Aeronautical maps	168	255
Geographic maps	33	47
Other		7
	1,833	3,126
Materials		
Paper	161	182
Plate	10	20
Ink	22	23
	193	225
Total	2,026	3,351

Geomatics Canada Revolving Fund—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

7. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,576	207		2,783
Furniture	204	9		213
Instruments	3			3
Mechanical equipment	442			442
Office equipment	84			84
Vehicles	12			12
Printing equipment	988			988
Scientific equipment	281			281
Total	4,590	216		4,806

Accumulated amortization	Balance at beginning of year	Amortization[1]	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	1,815	431		2,246
Furniture	179	11		190
Instruments	3			3
Mechanical equipment	125	41		166
Office equipment	82	1		83
Vehicles	12			12
Printing equipment	629	125		754
Scientific equipment	113	28		141
Total	2,958	637		3,595

[1] Included in the cost of sales is $139,000 for amortization expenses ($143,000 in 2002).

8. Information by activity

	2003			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,382	741	939	6,062
External customers	7,220	2,287	797	10,304
Total revenues	11,602	3,028	1,736	16,366
Cost of sales	2,315	639		2,954
Income before direct and indirect expenses	9,287	2,389	1,736	13,412
Direct expenses	8,105	2,116	1,690	11,911
Indirect expenses	3,058	297	96	3,451
Total expenses	11,163	2,413	1,786	15,362
Net loss	(1,876)	(24)	(50)	(1,950)
Identifiable assets				
Financial assets	5,320	1,022	714	7,056
Capital assets (net)	474	728	9	1,211
Capital expenditures	191	21	4	216
Amortization of capital assets	396	234	7	637

	2002			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	5,128	499	567	6,194
External customers	5,478	2,459	270	8,207
Total revenues	10,606	2,958	837	14,401
Cost of sales	2,105	747		2,852
Income before direct and indirect expenses	8,501	2,211	837	11,549
Direct expenses	6,326	1,796	720	8,842
Indirect expenses	1,799	317	86	2,202
Total expenses	8,125	2,113	806	11,044
Net income	376	98	31	505
Identifiable assets				
Financial assets	4,584	1,027	614	6,225
Capital assets (net)	679	941	12	1,632
Capital expenditures	133	1	14	148
Amortization of capital assets	332	246	10	588

Geomatics Canada Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

9. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of $800,000 had been transferred annually for that purpose. However, no annual supplements of $800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at $1,600,000.

10. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business, which transactions have been recorded at the exchange amount.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUISA FRATE
Chief, Financial Operations
(Senior full-time financial officer)

MARYSE CHARBONNEAU
Director, Administration
(Senior financial officer)

June 4, 2003

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Cost of operation	(67,096)	(66,571)	(64,728)	(62,242)
Add: items not requiring use of funds		4,036		3,044
Operating use of funds	(67,096)	(62,535)	(64,728)	(59,198)
Less: items requiring use of funds				
Net capital acquisitions		3,728		3,893
Net other assets and liabilities	375		375	
Authority used	(67,471)	(66,263)	(65,103)	(63,091)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2003	2002
Credit balance in the accumulated net charge against the Fund's authority	8,327	9,058
Add: PAYE charges against the credit account after March 31	5,295	4,617
Net authority used, end of year	13,622	13,675
Authority limit	15,000	15,000
Unused authority carried forward	1,378	1,325

National Film Board Revolving Fund— *Continued*

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Film Board as at March 31, 2003 and the statements of operations and accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Montreal, Canada
June 4, 2003

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current assets		
Cash	238	218
Accounts receivable		
Government of Canada	112	57
Outside parties	4,029	2,356
Inventories (Note 3)	446	470
Deposits	458	318
Prepaid expenses	981	1,180
	6,264	4,599
Capital assets (Note 5)		
Cost	40,216	39,015
Less: accumulated amortization	30,074	28,460
	10,142	10,555
	16,406	15,154

	2003	2002
LIABILITIES		
Current liabilities		
Accounts payable		
Government of Canada	790	839
Outside parties	6,167	4,104
Accrued salaries and vacations	584	782
Advances on productions	410	178
Provision for employee future benefits	300	300
	8,251	6,203
Long-term liabilities		
Obligation under capital leases (Note 6)	185	240
Provision for employee future benefits	5,921	5,742
	6,106	5,982
Commitments and contingencies (Notes 13 and 14)		
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 7)	8,327	9,058
Accumulated deficit (Note 8)	(6,278)	(6,089)
	2,049	2,969
	16,406	15,154

The accompanying notes are an integral part of these financial statements.

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board:

CHERRY ELIZABETH KARPYSHIN
Member

NORAH MALLORY
Member

National Film Board Revolving Fund—*Continued*

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	26,267	27,098
Sponsored production	444	641
Marketing of films and other forms of visual presentations	870	695
	27,581	28,434
French programming		
Production of films and other forms of visual presentations		
Board's program	17,191	15,544
Sponsored production	166	232
Marketing of films and other forms of visual presentations	963	1,074
	18,320	16,850
Commercial distribution		
Marketing of films and other forms of visual presentations	8,167	7,845
Communications and outreach development		
Corporate affairs	8,933	6,739
Research and development	2,365	2,321
	11,298	9,060
Management and administration	8,236	6,852
Cost of operations	73,602	69,041
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	444	641
French programming	166	232
Film prints, rentals and royalties		
Television	1,451	1,685
Educational	2,056	1,866
Home video	731	697
Theatrical	102	200
Services and miscellaneous	2,081	1,479
	7,031	6,800
Net cost of operations for the year before funding from the Government of Canada	66,571	62,241
Funding from the Government of Canada	66,382	62,167
Net results of operations for the year	(189)	(74)
Balance of accumulated deficit, beginning of year	(6,089)	(6,015)
Balance of accumulated deficit, end of year (Note 8)	(6,278)	(6,089)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net results of operations for the year	(189)	(74)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	3,460	3,060
Loss (gain) on disposal of capital assets	387	(91)
Change in the provision for employee future benefits	932	249
Change in the provision of accrued vacations	9	20
	4,599	3,164
Payments on and change in the provision for employee future benefits	(752)	(195)
Change in the funded components of working capital	678	(4,307)
Net financial resources provided (used) by operating activities	4,525	(1,338)
Financing activities:		
Obligation under capital leases	292	300
Payments on obligations under capital leases	(652)	(497)
Net financial resources used by financing activities	(360)	(197)
Investing activities:		
Acquisition of capital assets	(3,288)	(3,512)
Acquisition under capital leases	(292)	(300)
Proceeds from disposal of capital assets	146	107
Net financial resources used by investing activities	(3,434)	(3,705)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	731	(5,240)
Balance, beginning of year	(9,058)	(3,818)
Balance, end of year	(8,327)	(9,058)

The accompanying notes are an integral part of these financial statements.

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

— Technical equipment	from 4 to 10 years
— Software and Data processing equipment	from 5 to 10 years
— Office furniture and equipment	from 5 to 10 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee future benefits

Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Board's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change from time to time depending on the experience of the Plan. These contributions represent the total pension obligations of the Board and are charged to operations on a current basis. The Corporation is not currently required to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Non-pension benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees render services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Inventories

	2003	2002
	$	$
Materials and supplies	265,604	230,507
Film prints and other forms of visual presentations	180,485	239,255
	446,089	469,762

4. Participation

During the 2003 fiscal year, the NFB continued to participate in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x $1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

5. Capital assets and accumulated amortization

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	23,425,677	928,723	1,230,384	23,124,016
Software and data processing equipment	11,748,363	1,628,834	1,026,531	12,350,666
Office furniture and equipment	1,085,839	101,327	122,326	1,064,840
Rolling stock	31,755			31,755
Collection	1			1
Leasehold improvements	2,723,784	921,166		3,644,950
	39,015,419	3,580,050	2,379,241	40,216,228

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	$	$	$	$
Technical equipment	19,433,105	1,264,814	956,900	19,741,019
Software and data processing equipment	7,329,232	1,304,608	772,185	7,861,655
Office furniture and equipment	920,335	56,526	117,137	859,724
Rolling stock	31,755			31,755
Leasehold improvements	745,471	834,226		1,579,697
	28,459,898	3,460,174	1,846,222	30,073,850

National Film Board Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

The above assets include equipment under capital leases for a total value of $2,105,545 (2002—$2,330,090) less accumulated amortization of $1,462,860 (2002—$1,217,242).

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at $2,105,545 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling $651,742 for the year ended March 31, 2003, excluding interest of $90,418 which were charged to operations.

The obligations under capital leases includes the following:

	$
Future lease payments:	
2004	384,944
2005	146,532
2006	57,125
	588,601
Less: interest	54,555
	534,046
Short-term portion	349,108
Long-term portion	184,938

7. Accumulated net charge against the Revolving Fund's authority

	2003	2002
	$	$
Net book value of capital assets	10,142,378	10,555,521
Obligation under capital leases	(534,046)	(893,832)
Funded components of working capital	(1,281,572)	(603,234)
	8,326,760	9,058,455

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2003	2002
	$	$
Accrued vacations	56,875	48,114
Employee future benefits		
Provisions for regular benefits:		
Short-term	300,000	300,000
Long-term	5,921,308	5,741,331
	6,278,183	6,089,445

9. Expenses

	2003	2002
	$	$
Salaries and benefits	35,970,867	34,940,887
Professional and special services	8,884,589	9,319,032
Rentals	8,615,536	8,462,226
Transportation and communication	4,725,046	4,435,853
Cash financing in coproductions	4,143,702	2,110,979
Amortization of capital assets	3,460,174	3,059,878
Materials and supplies	2,479,058	2,312,346
Contracted film production and laboratory processing	1,615,720	1,668,939
Miscellaneous	1,427,027	1,111,916
Information	1,249,257	970,955
Repairs and upkeep	643,791	739,690
Loss (gain) on disposal of capital assets	387,096	(91,226)
	73,601,863	69,041,475

10. Employee future benefits

Pension benefits

During the year, the Public Service Superannuation Plan (PSSA) required the Board to contribute to the PSSA at an equal rate of the employees' contributions. The Board's contribution to the PSSA during the year is $3,395,054 (2002—$3,156,005).

Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The expense for the Board's non-pension benefit plans for the year ended March 31, 2003 is $931,890 (2002—$449,505).

National Film Board Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

12. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of $6,617,504 (2002—$6,715,515).

13. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	$	$	$
2004	6,486,000	1,136,000	7,622,000
2005	5,798,000	586,000	6,384,000
2006	5,327,000	254,000	5,581,000
2007	4,884,000	31,000	4,915,000
2008	4,141,000	10,000	4,151,000
2009-2016	31,761,000		31,761,000
	58,397,000	2,017,000	60,414,000

From the amount of $58,397,000 for the lease for premises, agreements have been signed for $400,000 with outside parties and $57,997,000 with PWGSC.

14. Contingencies

In the normal course of business, the Board is the defendent in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2003.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS
Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

R. MONETTE
Assistant Deputy Minister,
Operations

July 9, 2003

G. BAILEY
Assistant Deputy Minister
Acquisition Program

July 7, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)		637	(4,200)	(6,157)
Add: items not requiring use of funds	100	(988)		323
Operating source (use) of funds	100	(351)	(4,200)	(5,834)
Less: items requiring use of funds				
Net capital acquisitions		797		4,445
Net other assets and liabilities				(2,993)
Authority provided (used)	100	(1,148)	(4,200)	(7,286)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority	3,543	(9,445)
Add: PAYE charges against the appropriation account after March 31	9,071	24,076
Less: amounts credited to the appropriation account after March 31	7,895	11,060
Net authority used, end of year	4,719	3,571
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	30,281	31,429

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Optional Services Revolving Fund as at March 31, 2003, the statements of operations, accumulated surplus, and cash flow for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 16, 2003

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

(in thousands of dollars)

	2003	2002		2003	2002
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	4,607	1,888	Government of Canada	1,559	2,575
Outside parties	2,507	9,996	Outside parties	5,441	19,346
Other assets (Note 3)	3,139	3,263	Other liabilities	215	3,992
	10,253	15,147		7,215	25,913
Capital assets (Note 4)	2,112	4,651	Allowance for employee termination benefits	1,465	2,173
				8,680	28,086
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	3,543	(9,445)
			Accumulated surplus	142	1,157
	12,365	19,798		12,365	19,798

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues (Note 5)	100,228	108,314
Cost of sales	88,881	98,254
Gross margin	11,347	10,060
Operating expenses		
Salaries and employee benefits	5,924	8,122
Employee termination benefits	(26)	227
Professional and special services	2,396	2,730
Occupancy costs	574	878
Corporate and administrative services	652	2,175
Transportation and telecommunications	322	233
Purchased repairs and maintenance	101	67
Interest on draw down	88	1,026
Utilities, materials and supplies	141	149
Information	49	173
Amortization	34	45
Rentals	44	17
Other expenses	405	13
Bad debts	6	362
	10,710	16,217
Net income (loss)	637	(6,157)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	1,157	(15,386)
Net income (loss)	637	(6,157)
Write-off of net draw down authority used (Note 1)		22,700
Transfer of activities (Note 7)	(1,652)	
Balance, end of year	142	1,157

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss)	637	(6,157)
Items not affecting use of the Fund's authority		
Amortization	34	45
Provision for employee termination benefits	(27)	227
	644	(5,885)
Changes in working capital (Note 6)	(11,797)	8,207
Payment on provision for employee termination benefits	(2)	(39)
Net financial resources provided (used) by operating activities	(11,155)	2,283
Investing activities:		
Capital assets		
Acquisitions	(797)	(4,445)
Proceeds on disposal of capital assets	20	
Net financial resources used by investing activities	(777)	(4,445)
Financing activities		
Write-off of net draw down authority used (Note 1)		22,700
Net increase (decrease) in accumulated net charge against the Fund's authority	(11,932)	20,538
Accumulated net charge against the Fund's authority, beginning of year	9,445	(11,093)
Transfer of activities (Note 7)	(1,056)	
Accumulated net charge against the Fund's authority, end of year	(3,543)	9,445

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No.4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materials; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Tresury Board decision 829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from $200,000,000 to $75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision 829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $75,000,000 to $35,000,000. The Treasury Board decision 829420 also authorized the write off of $22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 to 5 years
Informatics software	5 years

Assets are amortized commencing the month after acquisition.

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	3,143	1,160
Prepaid expenses		21
Inventories		2,080
Other advances	(4)	2
	3,139	3,263

4. Capital assets and accumulated amortization

Capital Assets	Balance beginning of year	Transfer of activities (Note 7)	Balance beginning of year adjusted	Acquisitions	Disposals/ adjustments	Balance end of year
	(in thousands of dollars)					
Leasehold improvements	241	(241)				
Informatics hardware	171	(42)	129	20	(20)	129
Informatics software				1,940		1,940
Assets under construction	4,391	(3,098)	1,293	(1,163)		130
	4,803	(3,381)	1,422	797	(20)	2,199

Accumulated amortization	Balance beginning of year	Transfer of activities (Note 7)	Balance beginning of year adjusted	Current year amorti-zation	Disposals/ adjustments	Balance end of year
	(in thousands of dollars)					
Leasehold improvements	63	(63)				
Informatics hardware	89	(36)	53	34		87
	152	(99)	53	34		87
Net	4,651					2,112

5. Revenues

	2003	2002
	(in thousands of dollars)	
Traffic management recoveries	45,607	43,352
Vaccine program recoveries	33,541	35,037
Locally shared support services centres sales	7,154	6,840
Software brokerage program recoveries	4,515	6,758
Crown assets distribution centres sales	4,685	5,102
Communication, printing and audio-visual recoveries	4,726	1,556
Communications coordination services sales		9,669
	100,228	108,314

Optional Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Changes in working capital

	2003	2002			
	Balance end of year	Balance end of year	Transfer of activities (Note 7)	Balance end of year adjusted	Changes
			(in thousands of dollars)		
Current assets	10,253	15,147	(2,838)	12,309	2,056
Current liabilities	7,215	25,913	(4,845)	21,068	(13,853)
	3,038	(10,766)	2,007	(8,759)	(11,797)

7. Transfer of activities

Effective April 1, 2002, the operations and costs associated with communications services provided by the Funds were transferred to Communications Canada as shown in the following condensed financial information for the year ended March 31, 2002. The assets and liabilities were transferred in the current year at their net book value as at April 1, 2002, after closing adjustments, as shown in the Balance sheet summary below:

	Net book value
	(in thousands of dollars)
Assets	
Current assets	2,838
Capital assets	3,282
	6,120
Liabilities	
Current liabilities	4,845
Allowance for employee termination benefits	679
	5,524
Equity of Canada	
Accumulated net charge against the Fund's authority	(1,056)
Accumulated Surplus	1,652
	6,120
Statement of operations:	
Revenues	9,669
Expenses	12,755
Net loss	(3,086)

8. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON
Director General,
Corporate Finance
Planning and Systems Bureau

KATHRYN McCALLION
Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs

May 26, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	6,322	(2,005)	(1,737)	(17,789)
Add: items not requiring use of funds	24,404	22,082	17,481	20,287
Operating source of funds	30,726	20,077	15,744	2,498
Less: items requiring use of funds				
Net capital acquisitions	14,580	14,953	21,898	12,393
Net other assets and liabilities	9,565	1,793	7,812	(6,743)
Authority provided (used)	6,581	3,331	(13,966)	(3,152)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority account	(16,278)	(18,753)
Add: PAYE charges against the appropriation account after March 31	9,020	12,930
Less: amounts credited to the appropriation account after March 31	3,006	1,110
Net authority provided, end of year	(10,264)	(6,933)
Authority limit	4,000	4,000
Unused authority carried forward	14,264	10,933

Passport Office Revolving Fund—
Continued

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the statement of financial position of Passport Office Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Office Revolving Fund as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements for the prior period were audited by another firm of Chartered Accountants.

ERNST & YOUNG LLP
Chartered Accountants

Ottawa, Canada
May 23, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Government of Canada (Note 9)	3,005	374
Outside parties	257	325
Inventories	5,450	4,919
Prepaid expenses	433	50
	9,145	5,668
Long-term		
Capital assets (Note 4)		
At cost	93,085	78,132
Less: accumulated amortization	62,048	41,116
	31,037	37,016
	40,182	42,684

	2003	2002
Current		
Accounts payable and accrued liabilities		
Government of Canada (Note 9)	1,661	6,647
Outside parties		
Accounts payable	6,986	5,996
Vacation pay	2,100	1,925
Contractors' holdbacks	370	401
Deferred lease inducement (Note 5)	253	338
Current portion of the provision for employee termination benefits	355	1,092
Current portion of the loan (Note 6)	4,500	
	16,225	16,399
Long-term		
Provision for employee termination benefits	8,060	6,807
Loan payable (Note 6)	4,246	8,297
	12,306	15,104
Commitments (Note 8)		
EQUITY OF CANADA (Note 7)		
Accumulated net charge against the Fund's authority	(16,278)	(18,753)
Accumulated surplus	27,929	29,934
	11,651	11,181
	40,182	42,684

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues		
Fees earned	136,197	92,060
Miscellaneous revenues	566	1,226
	136,763	93,286
Operating expenses		
Salaries and employee benefits	69,394	55,133
Provision for employee termination benefits	786	1,288
Amortization of capital assets	20,932	18,657
Passport materials and application forms	9,663	6,792
Accommodation	6,657	5,774
Professional and special services	6,027	4,372
Freight, express and cartage	5,998	2,735
Printing, stationery and supplies	4,697	3,759
Passport operations at missions abroad (Note 9)	4,447	4,447
Travel and removal	1,976	1,443
Telecommunications	1,840	1,573
Information	1,832	2,451
Postal services and postage	1,803	560
Repair and maintenance	1,710	1,402
Interest	467	431
Miscellaneous expenses	280	42
Rentals	259	216
	138,768	111,075
Net loss	(2,005)	(17,789)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities:		
Net loss	(2,005)	(17,789)
Add:		
Provision for employee termination benefits	786	1,288
Amortization of capital assets	20,932	18,657
Deferred leasehold inducements	(85)	(85)
Accrued interest on Loan	449	427
	20,077	2,498
Changes in current assets and liabilities	(7,329)	(9,853)
Payment of employee termination benefits	(270)	(219)
	12,478	(7,574)
Investing activities:		
Capital assets acquired	(14,953)	(12,393)
Financing activities:		
Vote 1 and 5—Government On-line		1,618
Vote 1—Public Safety and Security Initiatives		7,050
		8,668
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(2,475)	(11,299)
Accumulated net charge against the Fund's authority account, beginning of year	18,753	30,052
Accumulated net charge against the Fund's authority account, end of year	16,278	18,753

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	29,934	39,055
Net loss	(2,005)	(17,789)
	27,929	21,266
Parliamentary appropriations (Note 3)		
Vote 1 and 5—Government On-line		1,618
Vote 1—Public Safety and Security Initiatives		7,050
Balance, end of year	27,929	29,934

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—
Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. The Passport Office is a non-taxable entity.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

(b) Revenue recognition:

Revenues from passport fees are recognized upon application and receipt of payment.

(c) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(d) Inventories:

The inventory of materials and supplies is carried at cost using the average cost method.

(e) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3 years
Other machines and equipment	5 years

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) were capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

Asset	Years
Technology enhancement plan (TEP)	
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(f) Insurance:

The Passport Office does not carry insurance on its properties. This is in accordance with the Government of Canada policy of self-insurance.

(g) Employee termination benefits:

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

Passport Office Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(h) Pension plan:

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(i) Financial instruments:

The fair value of the Fund's financial instruments, including accounts receivable, accounts payable and accrued liabilities and loan payable, approximates carrying value.

3. Parliament appropriations:

In fiscal year 2002, pursuant to Treasury Board Decision # 829317-1 dated December 6, 2001, an amount of $7,050,000 was transferred to the Passport Office for use in initiatives concerning public security. As well, pursuant to Treasury Board Decision # 828959 dated May 3, 2001, the Department of Foreign Affairs and International Trade ("DFAIT") approved spending of $983,000 under Vote 1 and $2,748,000 under Vote 5 for the Government On-line initiative. The Passport Office received $1,618,000 of this appropriation from DFAIT. In fiscal year 2003, no amount was received as Parliamentary appropriation by Passport Office.

4. Capital assets and accumulated amortization:

Capital assets	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	33,877			33,877
Other capital projects	26,638	14,589		41,227
Furniture	2,360			2,360
EDP equipment	12,462	352		12,814
Other machine and equipment	2,795	12		2,807
	78,132	14,953		93,085

Accumulated amortization	Balance, beginning of year	Amortization	Disposals	Balance, end of year
	(in thousands of dollars)			
Technology Enhancement Plan Project	18,594	13,809		32,403
Other capital projects	11,717	5,091		16,808
Furniture	1,678	241		1,919
EDP equipment	6,615	1,602		8,217
Other machine and equipment	2,512	189		2,701
	41,116	20,932		62,048

Other capital projects category includes leasehold improvements.

5. Deferred lease inducement:

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease. In fiscal year 2003, $85,000 (2002 - $85,000) was recognized as a reduction of rent expense.

6. Loan payable

Pursuant to Treasury Board Decision # 828716 dated February 8, 2001, the Passport Office received an amount of $7,800,000 as a loan from the Department of Foreign Affairs and International Trade and bearing interest at an annual rate of 5.42 percent. The initial amount and interest in the amount of $1,177,000 are repayable as follows:

	$
2003-2004	4,500,000
2004-2005	4,477,000

Passport Office Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

7. Equity of Canada:

(a) Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on the Fund's behalf.

(b) Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Fund.

8. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases, which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

	(in thousands of dollars)
2004	6,538
2005	4,067
2006	3,041
2007	1,609
2008 and thereafter	2,202
	17,457

The Passport Office signed a contract for the purchase of passport materials, which expires in 2008. Future minimum payments by year are approximately as follows:

	(in thousands of dollars)
2004	10,388
2005	6,256
2006	6,257
2007	6,256
2008	6,257
	35,414

9. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the considerations agreed to by both parties. As part of its operations the Passport Office, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2003, the Fund collected and remitted to DFAIT $45,587,385 (2002 - $46,593,770).

10. Comparative balances:

Certain of the prior year's balances have been reclassified in order to comply with the presentation adopted in the current year.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS
Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

ROD MONETTE
Assistant Deputy Minister,
Operations

July 9, 2003

CAROL BEAL
Assistant Deputy Minister,
Real Property Program

July 9, 2003

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income	16,600	11,224	19,247	12,552
Less: items requiring use of funds		(1,045)		1,837
Authority provided	16,600	12,269	19,247	10,715

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Credit (debit) balance in the accumulated net charge against the Fund's authority	1,147	(210)
Add: PAYE charges against the appropriation account after March 31	574	
Deposits on disposals	208	349
Less: amounts credited to the appropriation account after March 31	2,835	
Net authority used (provided), end of year	(906)	139
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	5,906	4,861

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 12, 2003

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Cash in transit	159	
Accounts receivable		
Government of Canada	2,534	
Outside parties	142	
Work in process	4,094	5,139
	6,929	5,139

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	574	
Deposits on disposals	208	349
	782	349
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	1,147	(210)
Accumulated surplus	5,000	5,000
	6,929	5,139

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues	14,558	15,734
Operating expenses		
Fees	1,377	1,558
Disbursements	1,947	1,624
Other expenses	10	
	3,334	3,182
Net income	11,224	12,552

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	5,000	5,000
Net income	11,224	12,552
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(11,224)	(12,552)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities		
Net income	11,224	12,552
Changes in working capital (Note 3)	(1,357)	(1,488)
	9,867	11,064
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(11,224)	(12,552)
Net decrease in accumulated net charge against the Fund's authority	(1,357)	(1,488)
Accumulated net charge against the Fund's authority, beginning of year	210	1,698
Accumulated net charge against the Fund's authority, end of year	(1,147)	210

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of $5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

(c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year-end.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets	6,929	5,139	(1,790)
Current liabilities	782	349	433
	6,147	4,790	(1,357)

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS
Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

R. MONETTE
Assistant Deputy Minister,
Operations

July 9, 2003

C. BEAL
Assistant Deputy Minister,
Real Property Program

July 9, 2003

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Net loss	(2,866)	(1,119)
Add: items not requiring use of funds	(3,440)	5,737
Operating source (use) of funds	(6,306)	4,618
Add: recovery of net draw down authority used (Note 1)	6,528	
Less: items requiring use of funds		
Net other assets and liabilities	222	(4,893)
Authority provided		9,511

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Credit balance in the accumulated net charge against the Fund's authority	71,467	50,723
Add: PAYE charges against the appropriation account after March 31	161,405	153,372
Less: amounts credited to the appropriation account after March 31	232,872	204,095
Net authority used, end of year		
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	150,000	150,000

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2003 and the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accountin as disclosed in in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 13, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Cash in transit	2,134	737
Accounts receivable		
Government of Canada	226,426	200,038
Outside parties	12,705	8,812
Other assets (Note 3)	4,853	3,813
	246,118	213,400

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	8,746	11,223
Outside parties	155,921	144,341
Professional liability fund	2,320	2,347
Other liabilities	5,705	6,200
	172,692	164,111
Allowance for employee termination benefits	18,340	18,609
	191,032	182,720
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	71,467	50,723
Accumulated deficit	(16,381)	(20,043)
	246,118	213,400

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Gross revenues (Note 6)	836,328	818,685
Recoverable disbursements made on behalf of clients	681,641	659,521
Net revenues	154,687	159,164
Operating expenses		
Salaries and employee benefits	96,995	101,678
Employee termination benefits	1,198	4,613
Overhead chargeback	30,721	28,506
Corporate and administrative services	19,201	17,817
Occupancy costs	3,914	3,555
Provision for claims and other expenses	5,524	4,114
	157,553	160,283
Net loss	(2,866)	(1,119)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	(20,043)	(107,151)
Net loss	(2,866)	(1,119)
Write-off of net draw down authority used (Note 1)		88,227
Recovery of net draw down authority used (Note 1)	6,528	
Balance, end of year	(16,381)	(20,043)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net loss	(2,866)	(1,119)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits	1,199	4,613
	(1,667)	3,494
Changes in working capital (Note 5)	(24,137)	51,597
Payment on provision for employee termination benefits	(1,468)	(613)
Net financial resources provided (used) by operating activities	(27,272)	54,478
Financing activities:		
Write-off net draw down authority used (Note 1)		88,227
Recovery of net draw down authority used (Note 1)	6,528	
Net financial resources provided by financing activities	6,528	88,227
Net increase (decrease) in accumulated net charge against the Fund's authority	(20,744)	142,705
Accumulated net charge against the Fund's authority, beginning of year	(50,723)	(193,428)
Accumulated net charge against the Fund's authority, end of year	(71,467)	(50,723)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from $55,000,000 to $150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from $150,000,000 to $300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from $300,000,000 to $450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives, which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was $2,589,000.

Through the 2000-2001 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

Finally, in accordance with Section 12 of the *Revolving Fund Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-02 Supplementary Estimates (B)—Vote 7b and 13b (TB decision #829420 dated December 6, 2001), the draw down authority of the fund was reduced from $450,000,000 to $150,000,000 in addition to the write-off of $88,227,114 on the net draw down authority used as of March 31, 2002.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in support of activities serving broader government objectives. The amount received in 2002-03 is $6,528,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

Real Property Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retiremen Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of TB Minute #805839 dated June 25, 1987.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	4,312	3,320
Prepaid expenses	11	22
Inventories and work in process	525	453
Other advances	5	18
	4,853	3,813

4. Contractual commitments

The Fund is engaged in contractual commitments for Property Services. Future payments are as follows:

	(in thousands of dollars)
2003-2004	83,615
2004-2005	7,814
2005-2006	5,720
2006-2007	3,551
2007-2008 and following years	6,922
	107,622

5. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets	246,118	213,400	(32,718)
Current liabilities	172,692	164,111	8,581
	73,426	49,289	(24,137)

6. Gross revenues

	2003	2002
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients	681,641	659,521
Project fees	117,579	108,779
Payroll recoveries	24,784	26,249
Inventory management fees	7,879	7,949
Other revenues	4,445	16,187
	836,328	818,685

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON

Director General, Finance and Administration Directorate
(Senior full-time financial officer)

August 8, 2003

JEAN-PIERRE LABELLE

Director, Accounting Operation Division

August 8, 2003

LYNE MAGNY

Director, Corporate Services
Learning, Assessment and Executive Program

August 7, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	47	701	(123)	822
Add: items not requiring use of funds	105	244	123	59
Operating source of funds	152	945		881
Less: items requiring use of funds				
Net capital acquisitions	50	112	50	30
Net other assets and liabilities		24		37
Authority provided (used)	102	809	(50)	814

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority account	(7,425)	(6,041)
Add: PAYE charges against the appropriation account after March 31	2,264	1,676
Less: amounts credited to the appropriation account after March 31	574	561
Net authority provided, end of year	(5,735)	(4,926)
Authority limit	2,000	2,000
Unused authority carried forward	7,735	6,926

Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, FINANCE AND ADMINISTRATION CORPORATE MANAGEMENT PUBLIC SERVICE COMMISSION

We have audited the statement of financial position of the Staff Development and Training Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
June 13, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Government of Canada	1,118	1,050
Outside parties	87	135
Prepaid expenses	99	109
	1,304	1,294
Capital assets (Note 4)		
At cost	319	342
Less: accumulated amortization	180	295
	139	47
	1,443	1,341

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	141	209
Outside parties		
Accounts payable	2,122	1,472
Accrued liabilities		100
Accrued vacation pay	299	220
	2,562	2,001
Long-term		
Provision for employee termination benefits	1,492	1,268
	4,054	3,269
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(7,425)	(6,041)
Accumulated surplus	4,548	3,847
Contributed capital (Note 4)	266	266
	(2,611)	(1,928)
	1,443	1,341

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues		
Course fees and services	10,546	9,602
Subsidies (Note 3)	2,727	2,727
	13,273	12,329
Operating expenses		
Salaries and employee benefits	5,278	5,296
Professional and special services	3,708	3,482
Rentals	963	994
Travel and communications	302	367
Material and supplies	1,589	862
Administration and financial services	219	219
Information	155	127
Provision for employee termination benefits	224	37
Amortization	11	19
Loss on disposal of assets	9	3
Other	114	101
	12,572	11,507
Net income	701	822

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income	701	822
Employee termination benefits payments	(40)	(50)
Add: Provision for employee termination benefits	264	87
Amortization	11	19
Loss on disposal of capital assets	9	3
	945	881
Net change in working capital	551	(1,014)
Net financial resources provided (used) by operating activities	1,496	(133)
Investing activities:		
Purchases of capital assets	(112)	(30)
Net financial resources provided (used) by and change in the accumulated net charge against the Fund's authority, during the year	1,384	(163)
Accumulated net charge against the Fund's authority account, beginning of year	6,041	6,204
Accumulated net charge against the Fund's authority account, end of year	7,425	6,041

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	3,847	3,025
Net income	701	822
Balance, end of year	4,548	3,847

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Revolving Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets and provision for employee termination benefit.

(b) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The amount contributed in 2002-2003 and recorded in the Statement of Operations amount to $804,725.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Capital assets and amortization

Only assets having a purchase cost of $10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years
Leasehold improvement	10 years

(e) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

(f) Financial instrument

The carrying amount of the Revolving Fund's financial instruments included in current assets and current liabilities approximate fair value due to their short-term nature.

3. Subsidized operations

In 2002-2003, appropriation funds in the amount of $2,726,500 ($2,726,500 in 2001-2002) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

Staff Development and Training Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture	10		10	
Equipment	240		75	165
EDP equipment	92		49	43
Leasehold improvement		111		111
	342	111	134	319

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture	7	3	10	
Equipment	216		67	149
EDP equipment	71	10	49	32
Leasehold improvement				
	294	13	126	181

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of $265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

5. Prior year financial statements

Prior year figures have been reclassified to conform to the current year basis of presentation.

Telecommunications and Informatics Common Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. In 2002-2003, the revolving funds changed name to Telecommunications and Informatics Common Services Revolving Fund. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS

Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

R. MONETTE

Assistant Deputy Minister,
Operations

July 9, 2003

M. TURNER

Assistant Deputy Minister,
Telecommunications and Informatics Program

July 4, 2003

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income		709		1,820
Add: items not requiring use of funds	200	487	100	706
Operating source of funds	200	1,196	100	2,526
Less: items requiring use of funds				
Net capital acquisitions	200	416	200	114
Net other assets and liabilities		(203)	(100)	222
Authority provided		983		2,190

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority	(10,373)	(14,181)
Add: PAYE charges against the appropriation account after March 31	9,652	16,570
Less: amounts credited to the appropriation account after March 31	16,017	18,144
Net authority provided, end of year	(16,738)	(15,755)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	36,738	35,755

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Telecommunications and Informatics Common Services Revolving Fund . Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 23, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Accounts receivable		
Government of Canada	9,467	17,064
Outside parties	719	861
Other assets (Note 3)	6,550	1,269
	16,736	19,194
Capital assets (Note 4)	433	166
	17,169	19,360

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	257	520
Outside parties	8,861	15,555
Other liabilities	731	601
	9,849	16,676
Allowance for employee termination benefits	2,873	2,754
	12,722	19,430
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(10,373)	(14,181)
Accumulated surplus	14,820	14,111
	17,169	19,360

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues	115,450	131,814
Cost of sales	84,134	102,339
Cost of sales—Amortization	89	33
Gross margin	31,227	29,442
Operating expenses		
Salaries and employee benefits	14,444	12,811
Employee termination benefits	241	308
Professional and special services	12,414	10,653
Corporate and administrative services	1,027	1,017
Occupancy costs	858	816
Utilities, materials and supplies	640	737
Transportation and communications	630	1,003
Amortization	78	141
Purchased repair and maintenance	58	14
Information	34	33
Rentals	66	52
Other expenditures	28	37
	30,518	27,622
Net income	709	1,820

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities		
Net income	709	1,820
Items not affecting use of the Fund's authority		
Amortization	167	174
Provision for employee termination benefits	241	308
	1,117	2,302
Changes in working capital (Note 6)	(4,369)	(2,788)
Payment on provision for employee termination benefits	(122)	(51)
Net financial resources used by operating activities	(3,374)	(537)
Investing activities		
Capital assets—Acquisitions	(434)	(114)
Net decrease in accumulated net charge against the Fund's authority	(3,808)	(651)
Accumulated net charge against the Fund's authority, beginning of year	14,181	14,832
Accumulated net charge against the Fund's authority, end of year	10,373	14,181

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance, beginning of year	14,111	12,291
Net income	709	1,820
Balance, end of year	14,820	14,111

The accompanying notes are an integral part of the financial statements.

Telecommunications and Informatics Common Services Revolving Fund — *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for $34,000,000 which brought the authority to $64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the TICS Revolving Fund was reduced from $64,000,000 to $45,000,000 and the accumulated surplus was reduced by $20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from $45,000,000 to $20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Telecommunications and Informatics Common Services (TICS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the TICS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the TICS Revolving Fund to the Vote effective April 1, 1998.

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated useful economic lives
Informatics hardware	3 years
Informatics software	3 years

Assets are amortized commencing the month after acquisition.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

Telecommunications and Informatics Common Services Revolving Fund — *Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self-insurance.

3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	6,528	1,053
Prepaid expenses	20	137
Inventories		85
Other advances	2	(6)
	6,550	1,269

4. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	1,264	378	(423)	1,219
Informatics software	42	56		98
	1,306	434	(423)	1,317

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	1,140	140	(423)	857
Informatics software		27		27
	1,140	167	(423)	884
Net	166			433

5. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

	(in thousands of dollars)
2003-2004	44,054
2004-2005	27,843
2005-2006	2,183
2006-2007	44
	74,124

6. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets	16,736	19,194	2,458
Current liabilities	9,849	16,676	(6,827)
	6,887	2,518	(4,369)

7. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the previous year's figures have been reclassified to conform with the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J.S. BILLINGS
Assistant Deputy Minister,
Corporate Policy and Infrastructure

July 11, 2003

EDOUARD VERRAULT for
MICHEL CARDINAL
Chief Executive Officer,
Translation Bureau

July 10, 2003

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003		2002	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(5,800)	644	600	(1,530)
Add: items not requiring use of funds	2,800	2,824	800	2,335
Operating source (use) of funds	(3,000)	3,468	1,400	805
Less: items requiring use of funds				
Net capital acquisitions	1,000	1,511	4,900	3,553
Net other assets and liabilities		(44)	(700)	(76)
Authority provided (used)	(4,000)	2,001	(2,800)	(2,672)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31
(in thousands of dollars)

	2003	2002
Debit balance in the accumulated net charge against the Fund's authority	(14,745)	(10,422)
Add: PAYE charges against the appropriation account after March 31	17,206	10,447
Less: amounts credited to the appropriation account after March 31	21,114	16,185
Transfer from Treasury Board - Contingencies	623	492
Net authority provided, end of year	(19,276)	(16,652)
Authority limit (Note 1)	10,000	10,000
Unused authority carried forward	29,276	26,652

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— *Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of Translation Bureau Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2003, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 6, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

(in thousands of dollars)

	2003	2002
ASSETS		
Current		
Cash	166	197
Accounts receivable		
Government of Canada	17,526	15,851
Outside parties	556	488
Other assets (Note 3)	3,585	337
	21,833	16,873
Deferred employee termination benefits	14,674	15,166
Capital assets (Note 4)	4,406	3,756
	40,913	35,795

	2003	2002
LIABILITIES		
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,940	504
Outside parties	14,632	10,261
Other liabilities	4,390	3,861
	21,962	14,626
Allowance for employee termination benefits	27,461	26,000
	49,423	40,626
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(14,745)	(10,422)
Accumulated surplus	6,235	5,591
	40,913	35,795

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues (Note 6)	198,585	169,304
Operating expenses		
Salaries and employee benefits	120,231	105,869
Professional and special services	43,624	39,752
Occupancy costs	7,070	6,251
Utilities, materials and supplies	9,372	2,873
Corporate and administrative services	8,282	6,698
Transportation and telecommunications	4,839	4,315
Employee termination benefits	2,337	2,523
Amortization	861	183
Purchased repair and maintenance	776	1,823
Information	329	329
Rentals	196	166
Other expenditures	24	52
	197,941	170,834
Net income (loss)	644	(1,530)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Balance, beginning of year	5,591	7,121
Net income (loss)	644	(1,530)
Balance, end of year	6,235	5,591

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operating activities:		
Net income (loss)	644	(1,530)
Items not affecting use of the Fund's authority		
Amortization	861	183
Provision for employee termination benefits	2,337	2,523
	3,842	1,176
Changes in working capital (Note 7)	2,376	(3,788)
Changes in other assets and liabilities		
Receipts of deferred employee termination benefits	492	435
Payments on provision for employee termination benefits	(876)	(641)
Net financial resources provided (used) by operating activities	5,834	(2,818)
Investing activities:		
Capital assets		
Acquisitions	(1,511)	(3,553)
Net increase (decrease) in accumulated net charge against the Fund's authority	4,323	(6,371)
Accumulated net charge against the Fund's authority beginning of year	10,422	16,793
Accumulated net charge against the Fund's authority end of year	14,745	10,422

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 nor in 1999-2000 since the Revolving Fund was showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates (B), (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from $75,000,000 to $10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of $10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition:

Category	Estimated useful economic lives
Machinery and equipment	10-15 years
Informatics hardware	3-5 years
Informatics software	3-5 years

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board. The Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Translation Bureau Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Other assets

	2003	2002
	(in thousands of dollars)	
Goods and Services Tax refundable advances	3,528	306
Other advances	57	31
	3,585	337

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	51			51
Informatics hardware	670	467		1,137
Informatics software	3,579	1,044		4,623
	4,300	1,511		5,811

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	16	5		21
Informatics hardware	432	144		576
Informatics software	96	712		808
	544	861		1,405
Net	3,756			4,406

5. Commitments

The fund leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
2003-2004	7,619
2004-2005	7,161
2005-2006	6,294
2006-2007	2,583
2007-2008	1,650
	25,307

6. Revenues

	2003	2002
	(in thousands of dollars)	
Translation services	193,700	164,813
Interpretation services	3,989	3,489
Termium sales	770	937
Other	126	65
	198,585	169,304

7. Changes in working capital

	2003	2002	Changes
	(in thousands of dollars)		
Current assets	21,833	16,873	(4,960)
Current liabilities	21,962	14,626	7,336
	(129)	2,247	2,376

8. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

SECTION 2

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 in the financial statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee is independent of management and meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals, services provided without charge by other Government departments and the allowance for doubtful accounts, included in the financial statements, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains sets of accounts, which provide a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's Annual Report is consistent with these financial statements.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and by others such as the Provinces and Territories and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain the accountability of funds and the safeguarding of assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

ALAN NYMARK
Commissioner

STEPHEN RIGBY
Chief Financial Officer and Assistant Commissioner, Finance and Administration

September 29, 2003

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the statement of financial position—Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 25, 2003

Canada Customs and Revenue Agency—
Continued

STATEMENT OF FINANCIAL POSITION—AGENCY ACTIVITIES
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Cash	315	309
Due from the Consolidated Revenue Fund (Note 2)	266,225	336,263
Accounts receivable (Note 6)	25,497	22,409
	292,037	358,981
Non-financial assets		
Prepaid expenses	9,217	7,832
Consumable supplies	9,537	12,709
Capital assets (Note 8)	329,963	233,408
	348,717	253,949
TOTAL	640,754	612,930

	2003	2002
LIABILITIES		
Accrued employee salaries and benefits	56,497	150,625
Accounts payable and accrued liabilities	209,371	185,206
Vacation pay and compensatory leave	148,030	133,989
Capital lease obligations (Note 12)	5,968	6,804
Employee severance benefits	441,915	381,752
Other liabilities	1,038	758
	862,819	859,134
Net liabilities (Note 7)	(222,065)	(246,204)
TOTAL	640,754	612,930

Contingent liabilities (Note 11) and Commitments (Note 13)
The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency—
Continued

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002 (Restated Note 3)
EXPENSES		
Personnel		
Salaries	2,208,492	2,008,680
Other allowances and benefits	1,009,550	830,790
	3,218,042	2,839,470
Accommodation	241,016	222,495
Professional and special services	199,596	179,885
Transportation and communications	192,857	181,126
Transfer payments (Note 14)	109,307	108,126
Repair and maintenance	83,339	78,314
Equipment purchases	81,696	73,697
Materials and supplies	57,453	63,642
Other services	39,760	40,582
Amortization of capital assets (Note 8)	27,419	20,880
Loss on disposal/write-off of capital assets	15,888	905
Equipment and other rentals	14,189	11,864
Advertising, printing and related services	6,051	6,378
Utilities	510	561
Other expenses	3,566	3,942
Total expenses	4,290,689	3,831,867
NON-TAX REVENUE (Note 5)	196,608	204,399
NET COST OF OPERATIONS	4,094,081	3,627,468

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET LIABILITIES— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Net liabilities at beginning of year	(246,204)	(283,473)
Net cost of operations	(4,094,081)	(3,627,468)
Net cash provided by Government of Canada	3,681,645	3,099,807
Services provided without charge by other Government departments (Note 10)	506,613	465,708
Change in Due from the Consolidated Revenue Fund (Note 2)	(70,038)	99,222
Net liabilities at end of year (Note 7)	(222,065)	(246,204)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating transactions		
Net cost of operations	4,094,081	3,627,468
Adjustments for items not affecting cash		
Statement of operations		
Amortization of capital assets (Note 8)	(27,419)	(20,880)
Net loss on disposal/write-off of capital assets	(15,567)	(817)
Services provided without charge by other Government departments (Note 10)	(506,613)	(465,708)
Statement of financial position		
Change in financial assets other than Due from Consolidated Revenue Fund	3,094	(5,507)
Change in non-financial assets other than capital assets	(1,787)	(944)
Change in liabilities other than capital lease obligations	(4,521)	(153,253)
Cash applied to operating transactions	3,541,268	2,980,359
Capital transactions		
Acquisition of capital assets	139,904	119,524
Change in capital lease obligations	836	12
Proceeds from disposal of capital assets	(363)	(88)
Cash applied to capital transactions	140,377	119,448
Net cash provided by Government of Canada	3,681,645	3,099,807

The accompanying notes are an integral part of these financial statements.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

— collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;

— provides border services and administers legislation governing international trade and travel; and

— delivers certain social and economic benefit programs to Canadians, through the tax system.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two sets of financial statements: Agency Activities and Administered Activities. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The financial statements—Administered Activities include those revenues and expenses which are controlled by someone other than the Agency, such as the federal government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Financial Statements—Agency Activities have been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The purpose of these financial statements is to present operational non-tax revenues and expenses and assets and liabilities that are controlled by the Agency and utilized in running the organization. A summary of significant accounting policies is as follows:

(a) Parliamentary appropriations

The Agency is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4(a) provides a reconciliation between the two bases of reporting.

(b) Expense recognition

All expenses are recorded on the accrual basis.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(c) Revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(d) Consumable supplies

Consumable supplies consist of forms, publications and uniforms. These assets are recorded at the lower of cost (determined by using the weighted average cost method) or net realizable value. The cost of consumable supplies is charged to operations in the period in which the items are used.

(e) Capital assets

The Agency records as capital assets all expenses providing multi-year benefits to the Agency (including leasehold improvements) having an initial cost of $10,000 or more. Similar items under $10,000 are disclosed as equipment purchases in the statement of operations. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful lives of assets as follows:

Asset	Useful life
Border crossings infrastructure (Roads, sewers and works)	40 years
Buildings	30 years
Machinery, equipment and furniture	10 years
In house developed software	7 years
Vehicles and other means of transportation	5 years
Information technology equipment	5 years
Purchased software	3 years
Capital leases and leasehold improvements	Term of the lease

Assets under construction/development are not amortized until completed and put into operation.

(f) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other government departments are included in expenses. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada,
- legal services provided by Justice Canada, and
- payroll services provided by Public Works and Government Services Canada.

(g) Net cash provided by Government of Canada

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

(h) Due from the Consolidated Revenue Fund (CRF)

Due from the CRF represents the amount of cash that the Canada Customs and Revenue Agency is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. These amounts have been charged to current or prior years appropriations but will be paid in the future and include items such as accrued employee salaries, accounts payable and accrued liabilities.

(i) Contributions to Public Service Superannuation Plan

Most Agency employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenses in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Public Service Superannuation Account.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(j) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through future years' appropriations.

(k) Employee future benefits

The Federal Government sponsors an employee benefit plan (Health and Dental) in which the Agency participates. As a participant, contributions by the Agency are recorded at cost and are charged to personnel expenses in the period incurred and represent the total obligation of the Agency to the plan. The Agency is not required under present legislation to make contributions with respect to any future unfunded liabilities of the plan.

(l) Measurement uncertainty

The preparation of these financial statements in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the useful life of capital assets are the most significant items where estimates are used. Actual results could differ from these current estimates. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net results of operations in the period in which they become known.

3. Changes in accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-04 federal budget, the Government announced that it would change its basis of accounting from the current modified accrual basis to the full accrual basis for the 2002-03 financial statements. With the exception of software and leasehold improvements as described in note 3(c) below, the changes in accounting principles have been applied on a retroactive basis. Table 1 shows the cumulative effects of these changes for the year ended March 31, 2002 and are as follows:

(a) Financial statement presentation

The Agency's financial statements previously consisted of a statement of operations and notes to the statement of operations. The Agency's financial statements for the year ended March 31, 2002, contain a statement of financial position, a statement of operations, a statement of net liabilities, a statement of cash flows and notes to the financial statements.

(b) Net cash provided by Government of Canada

The Agency now reports net cash provided by the Government of Canada in the Statement of Net Liabilities and the Statement of Cash Flows. Total net cash provided by the Government was $3,099,807,000 in the year ended March 31, 2002.

(c) Capital assets

In prior years, purchases of capital assets were charged to expenses in the year of acquisition. The Agency changed its policy of accounting for capital assets for the year ended March 31, 2002. Capital assets are now recognized as non-financial assets of the Agency and are amortized over their estimated useful lives as detailed in note 2(e). Software and leasehold improvements are being capitalized on a prospective basis from April 1, 2001. Net capital asset acquisitions during the year ended March 31, 2002 in the amount of $118,634,000 which would have previously been expensed, have been capitalized. Amortization expense in the amount of $20,880,000 for the year has been recorded in the Statement of Operations. The net effect of these changes is to decrease various expenses, total expenses and the net cost of operations by $97,754,000 for the year ended March 31, 2002.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(d) Adjustments to prior years' expenses

In prior years, the Agency included adjustments to prior years' expenditures (refunds of prior years' expenditures and adjustment to accounts payable) as an element of non-tax revenue. The Agency has retroactively changed its accounting policy to record these items as adjustments to the appropriate expenses. The net effect of this change is to decrease non-tax revenue, various expenses and total expenses by $4,572,000. There is no impact on the net cost of operations for the year ended March 31, 2002.

(e) Consumable supplies

In prior years, the Agency expensed consumable supplies in the year of purchase. The Agency retroactively changed its accounting policy to record forms, publications and Customs uniforms as non-financial assets at the lower of cost (determined by using the weighted average cost method) or net realizable value and to expense the cost of the items as they are consumed. The net effect of this change is to establish the asset at April 1, 2001, then reduce it at March 31, 2002, and thus increase materials and supplies expense, total expenses and the net cost of operations by $2,165,000 for the year ended March 31, 2002.

(f) Services provided without charge

In prior years, the Agency did not record payroll services as a service provided without charge. The Agency retroactively changed its accounting policy to recognize this item as an expense. The net effect of this change is to increase professional and special services, total expenses and the net cost of operations by $1,865,000 for the year ended March 31, 2002.

(g) Prepaid expenses

In prior years, the Agency recorded prepaid expenses in the year of purchase. The Agency retroactively changed its accounting policy to record these items as non-financial assets at cost at the time of acquisition, and to expense the items when used. The net effect of this change is to establish the asset at April 1, 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by $1,222,000 for the year ended March 31, 2002.

(h) Bad debt expense

In prior years, the Agency included accounts receivable in the notes to the statement of operations and recorded non-tax revenues on an accrual basis. However, a provision for bad debts was not recorded as an operating expense. The Agency retroactively changed its accounting policy to record accounts receivable at their estimated net realizable value and to expense the cost of uncollectible amounts. The net effect of this change is to establish the asset and a provision at April 1, 2001, then decrease the net asset at March 31, 2002, and thus increase other expenses, total expenses and the net cost of operations by $134,000 for the year ended March 31, 2002.

(i) Salary advances

In prior years, the Agency recorded salary advances as an operating expense. The Agency retroactively changed its accounting policy to recognize salary advances as an account receivable in the appropriate years. The net effect of this change is to establish the asset at April 1, 2001, then decrease it at March 31, 2002, and thus increase salary expenses, total expenses and the net cost of operations by $45,000 for the year ended March 31, 2002.

(j) Environmental clean-ups

In prior years, the Agency did not record any liability for future environmental clean-ups. The Agency retroactively changed its accounting policy to recognize this liability in the appropriate years. The net effect of this change is to establish the liability at April 1 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by $38,000 for the year ended March 31, 2002.

(k) Comparative figures

Certain comparative figures have been reclassified to conform to current year's presentation.

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

TABLE 1
CUMULATIVE EFFECTS OF THE CHANGES IN ACCOUNTING POLICIES
(in thousands of dollars)

	2002 as previously reported	Adjustments	2002 as restated
EXPENSES			
Personnel			
Salaries	2,038,584	(29,904)	2,008,680
Other allowances and benefits	835,254	(4,464)	830,790
	2,873,838	(34,368)	2,839,470
Accommodation	222,495		222,495
Transportation and communications	183,538	(2,412)	181,126
Professional and special services	202,846	(22,961)	179,885
Transfer payments	108,126		108,126
Repair and maintenance	82,104	(3,790)	78,314
Equipment purchases	112,465	(38,768)	73,697
Materials and supplies	61,583	2,059	63,642
Other services	41,164	(582)	40,582
Amortization of capital assets		20,880	20,880
Loss on disposal/write-off of capital assets		905	905
Equipment and other rentals	12,032	(168)	11,864
Advertising, printing and related services	6,473	(95)	6,378
Land, building and works	21,546	(21,546)	
Utilities	568	(7)	561
Other expenses	2,466	1,476	3,942
Total expenses [1]	3,931,244	(99,377)	3,831,867
NON-TAX REVENUE [2]	208,971	(4,572)	204,399
NET COST OF OPERATIONS	3,722,273	(94,805)	3,627,468

[1] This adjustment is primarily the result of note 3(c) (Capital assets) and note 3(f) (Services provided without charge).

[2] For an explanation of this adjustment, see note 3(d) (Adjustments to prior years' expenses).

4. Parliamentary appropriations

The Agency receives the majority of its funding through Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. These differences are reconciled below:

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Net cost of operations	4,094,081	3,627,468
Expenses not requiring use of current year appropriations:		
Amortization of capital assets	(27,419)	(20,880)
Adjustment to prior years' expenses	9,722	4,572
Consumable supplies	(3,172)	(2,165)
Loss on disposal/write-off of capital assets	(15,888)	(905)
Services provided without charge by other Government departments (Note 10)	(506,613)	(465,708)
Other	(128)	(134)
	(543,498)	(485,220)
Net changes in future funding requirements:		
Employee severance benefits	(60,163)	(34,230)
Vacation pay and compensatory leave	(14,041)	(17,989)
Other	(266)	(7)
	(74,470)	(52,226)
Asset acquisitions funded by current year appropriations		
Capital assets	140,740	119,536
Prepaid expenses	1,340	1,222
	142,080	120,758
Non-tax revenue not permitted to be credited to appropriations (Note 5)		
Non-tax revenue available for spending	31,886	28,119
Other non-tax revenue	21,860	35,356
Adjustment to prior years' revenues	5,914	3
	59,660	63,478
Total parliamentary appropriations used	3,677,853	3,274,258

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

(b) Reconciliation of net cash provided by the Government of Canada to Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government of Canada	3,681,645	3,099,807
Net changes in funded liabilities:		
Accounts payable and accrued liabilities	24,165	(8,520)
Accrued employee salaries and benefits	(94,128)	109,221
Other liabilities	280	638
	(69,683)	101,339
Net changes in funded financial assets:		
Cash	(6)	(30)
Accounts receivable (Note 6)	(3,088)	5,537
	(3,094)	5,507
Non-tax revenue not permitted to be credited to appropriations (Note 5):		
Non-tax revenue available for spending	31,886	28,119
Other non-tax revenue	21,860	35,356
Adjustment to prior years' revenues	5,914	3
	59,660	63,478
Adjustment to prior years' expenses	9,722	4,572
Other adjustments	(397)	(445)
Total parliamentary appropriations used	3,677,853	3,274,258

(c) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations - voted:		
Vote 1 - CCRA operating expenditures	3,144,878	2,935,128
Less: Relief for Heating Expense payments [1]	(20,341)	(62,552)
Vote 5 - CCRA capital expenditures	23,840	27,236
Vote 10 - CCRA transfer payments	115,769	113,028
Statutory contributions to employee benefits plans	501,775	390,100
Amounts available for spending per section 60 of the *CCRA Act*	37,366	30,956
Spending of proceeds from disposal of surplus Crown assets	588	480
Other statutory expenditures	7,256	785
	3,811,131	3,435,161
Less:		
Appropriations available for future year - (Note 15):		
Operating	(126,816)	(152,362)
Capital		(491)
Transfer payments	(6,462)	(4,902)
Appropriation lapsed		(3,148)
	(133,278)	(160,903)
Total parliamentary appropriations used	3,677,853	3,274,258

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[1] In accordance with the division of activities for financial reporting purposes outlined in Note 2, the ex gratia relief for heating expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as a federal administered expense on the Statement of Administered Expenses.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2003	2002 (Restated Note 3)
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1—CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums (from HRDC)	77,933	78,244
Fee for collecting Canada Pension Plan contributions (from HRDC)	64,929	62,680
	142,862	140,924
Non-tax revenue available for spending		
Administration fees—Provinces and Territories	21,304	20,634
Services fees	3,416	3,434
Ruling fees	1,667	2,086
Expedited access border fees	1,588	
Miscellaneous respendable revenues	3,911	1,965
	31,886	28,119
Other non-tax revenue		
Recovery of employee benefit costs for collecting activities (from HRDC)	24,057	25,513
Duty free shops [1]	(3,830)	5,531
Lease and use of public property	637	645
Miscellaneous non-tax revenue	996	3,667
	21,860	35,356
TOTAL NON-TAX REVENUE	196,608	204,399

[1] Due to retroactive regulatory changes, some 2001-2002 Duty free shops License fees revenues were reimbursed to licensees in 2002-2003.

6. Accounts receivable

The following table presents details of accounts receivable as reported on the Statement of Financial Position:

	2003	2002 (Restated Note 3)
	(in thousands of dollars)	
Accounts receivable—From Government departments and agencies	18,925	16,185
Accounts receivable—External to the Government	1,254	1,131
Advances to employees	2,218	2,015
Salary overpayments	3,228	3,181
Other	34	37
	25,659	22,549
Less: allowance for doubtful accounts	(162)	(140)
	25,497	22,409

Revenues and expenses associated with these accounts receivable are reflected in the Statement of Operations.

7. Net liabilities

Net liabilities represent the excess of the liabilities relating to Agency activities over its assets.

Net liabilities were $222,065,000 at March 31, 2003 ($640,754,000 in assets less $862,819,000 in liabilities) compared to $246,204,000 ($612,930,000 in assets less $859,134,000 in liabilities) at March 31, 2002. Included in the liabilities are $590,478,000 (2002—$516,008,000), which represent transactions incurred by the Agency in providing services that will require future funding. The net change in future funding requirements is $74,470,000. Significant components of the future funding requirements amounts are employee severance benefits and vacation pay and compensatory leave liabilities. These amounts are expected to be funded by appropriations in future years as they are paid.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Continued*

8. Capital assets

The following table presents details of capital assets as reported on the Statement of Financial Posistion:

	Asset Class					
	Land, buildings (owned and under construction), roads, sewers, works and infrastructure	Machinery, equipment and and furniture	Vehicles and other means of transportation	Software (purchased and in house developed and/or in development)	Information technology equipment including capital leases (note 12)	Total
	(in thousands of dollars)					
Opening (April 1, 2002)						
Cost	127,345	29,666	15,534	66,245	117,629	356,419
Accumulated amortization	(25,592)	(17,369)	(8,187)	(14)	(71,849)	(123,011)
Carrying cost	101,753	12,297	7,347	66,231	45,780	233,408
In-year transactions						
Additions	19,869	19,725	3,762	75,647	20,901	139,904
Disposals/Write-off		(9)	(85)	(15,753)	(83)	(15,930)
Amortization	(3,036)	(2,443)	(2,185)	(2,281)	(17,474)	(27,419)
Closing (March 31, 2003)						
Cost	147,214	49,362	17,390	126,106	143,430	483,502
Accumulated amortization	(28,628)	(19,792)	(8,551)	(2,262)	(94,306)	(153,539)
Carrying cost	118,586	29,570	8,839	123,844	49,124	329,963

Certain amounts above are shown on a net basis.

9. Board of Management

Pursuant to the Canada *Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenses relating to the Board's activities during the year total $937,000 (2002 - $920,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel and other expenses.

10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. To be consistent with the accounting policies of the Government of Canada, transactions with enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities are not considered to be related party transactions.

(a) Services provided without charge by other Government departments:

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer's health insurance plan contributions and workers' compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recognized in the Agency's Statement of Operations as follows:

	2003	2002
	(in thousands of dollars)	
Accommodation	241,016	222,495
Employer's contribution to the health insurance plan	187,134	169,465
Legal services	69,362	65,072
Audit services	4,089	4,000
Workers' compensation benefits	2,940	2,811
Payroll services	2,072	1,865
	506,613	465,708

(b) Payables and receivables outstanding at year end with related parties:

	2003	2002
	(in thousands of dollars)	
Accounts receivable - From other Government departments and agencies	18,925	16,185
Accounts payable - To other Government departments and agencies	87,244	37,126

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—AGENCY ACTIVITIES—*Concluded*

11. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation and has contingencies for contaminated sites. It is estimated that, at March 31, 2003, there are $6 million ($5 million at March 31, 2002) in potential liabilities arising from claims and contaminated sites. A contingent liability will be recorded as an actual liability with a corresponding charge to expenses when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

12. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases with a cost of $12,214,000 and accumulated depreciation of $6,424,000 as at March 31, 2003 ($9,813,000 and $3,292,000 respectively as at March 31, 2002) (Note 8). The obligations for the upcoming years include the following:

	2003	2002
	(in thousands of dollars)	
Year 1	3,231	2,974
Year 2	2,594	2,290
Year 3	480	1,749
Year 4		369
Year 5		
Total future minimum lease payments	6,305	7,382
Less: imputed interest (2.86 percent - 6.17 percent)	337	578
Balance of obligations under capital leases	5,968	6,804

13. Commitments

The nature of the Agency's activities can result in multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows:

	2004	2005	2006	2007	2008 and thereafter	Total
	(in thousands of dollars)					
Capital leases (Note 12)	3,231	2,594	480			6,305
Operating leases	2,440	838	668	467	225	4,638
Total	5,671	3,432	1,148	467	225	10,943

14. Transfer payments

The following table presents details of transfer payments as reported on the Statement of Operations:

	2003	2002
	(in thousands of dollars)	
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	108,826	108,126
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign	481	
	109,307	108,126

15. Appropriations available for future year

Pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act*, the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year lapses at the end of the following fiscal year.

16. Employee future benefits

Included in the Statement of Operations as other allowances and benefits are the following expenses of the Agency with respect to employee future benefits:

	2003	2002
	(in thousands of dollars)	
Contributions to the Public Service Superannuation Plan	352,748	264,098
Employee severance benefits	60,163	34,230
	412,911	298,328

Canada Customs and Revenue Agency—*Continued*

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA CUSTOMS AND REVENUE AGENCY AND THE MINISTER OF NATIONAL REVENUE

I have audited the statement of administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of administered revenues, administered expenses and administered cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the assets and liabilities of the administered activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of its administered operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 29, 2003

STATEMENT OF ADMINISTERED ASSETS AND LIABILITIES AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ADMINISTERED ASSETS		
Cash on hand	5,609,498	3,957,486
Amounts receivable from taxpayers (net of allowance for doubtful accounts of $7,174,162 in 2003 and $6,762,046 in 2002) (Note 4)	43,597,037	45,604,906
TOTAL ASSETS	49,206,535	49,562,392

	2003	2002
ADMINISTERED LIABILITIES		
Amounts payable to taxpayers (Note 5)	33,570,536	34,415,111
Amounts payable to provinces (Note 6)	161,321	72,411
Deposit accounts (Note 7)	28,133	16,716
	33,759,990	34,504,238
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 8)	15,446,545	15,058,154
TOTAL LIABILITIES	49,206,535	49,562,392

Contingent Liabilities: Note 9.
The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency—
Continued

STATEMENT OF ADMINISTERED REVENUES—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002 (restated—note 3)
Federal Government		
Income Tax Revenues		
Personal and trust	89,605,675	88,085,587
Corporate	22,221,626	24,241,682
Non-resident	3,291,113	2,925,666
	115,118,414	115,252,935
Other taxes and duties		
Goods and Services Tax (GST) (Note 10)	29,399,235	26,570,080
Energy taxes	4,992,264	4,848,158
Other Excise taxes and duties	4,474,920	3,952,638
Customs import duties	3,221,185	3,074,401
Air Transportation Security Charge	421,006	
	42,508,610	38,445,277
Total Tax Revenues	157,627,024	153,698,212
Employment Insurance Premiums	18,243,025	17,999,408
Interest and penalties (Note 11)	2,771,809	3,001,425
Gross revenues administered on behalf of the Government of Canada	178,641,858	174,699,045
Provision for bad debts	(2,090,638)	(1,773,004)
Interest expense	(985,850)	(870,354)
Net revenues administered on behalf of the Government of Canada	175,565,370	172,055,687
Provincial, Territorial Governments and First Nations		
Income Tax Revenues		
Personal and trust	32,994,104	33,684,916
Corporate	1,833,294	2,669,141
	34,827,398	36,354,057
Harmonized Sales Tax (HST)	2,192,014	2,123,888
Other Revenues (Note 12)	217,078	220,192
Revenues Administered on behalf of Provincial and Territorial Governments and First Nations	37,236,490	38,698,137
Net Revenues Administered on behalf of the Canada Pension Plan (Note 13)	25,203,787	22,990,195
Total Net Administered Revenues	238,005,647	233,744,019

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ADMINISTERED EXPENSES—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002 (restated—note 3)
Federal administered expenses		
Child tax benefits	7,822,688	7,470,625
Children's special allowance	134,498	125,009
Relief for heating expenses	(1,117)	15,211
Federal administered recoveries		
Old Age Security benefits	(641,631)	(724,371)
Employment Insurance benefits	(101,747)	(81,491)
Net expenses administered for the Federal Government	7,212,691	6,804,983
Provincial and Territorial administered expenses		
Family benefit programs	302,055	336,508
Sales tax credits	37,659	32,961
Energy tax rebates	(1,219)	415,604
Net expenses administered for Provinces and Territories	338,495	785,073
Total Net Administered Expenses	7,551,186	7,590,056

The accompanying notes are an integral part of these financial statements.

Canada Customs and Revenue Agency—*Continued*

STATEMENT OF ADMINISTERED CASH FLOWS—ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Total Net Administered Revenues	238,005,647	233,744,019
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia workers' compensation	(172,649)	(178,859)
Provincial sales tax on tobacco and alcohol	(40,680)	(38,721)
Less Total Net Administered Expenses	(7,551,186)	(7,590,056)
Change in administered assets and liabilities:		
(Increase) decrease in cash on hand	(1,652,012)	97,759
Decrease in amounts receivable from taxpayers net of Allowance for doubtful accounts	2,007,869	3,020,552
Increase (decrease) in amounts payable to taxpayers	(844,575)	1,385,764
Increase in amounts payable to provinces	88,910	21,378
Increase in deposit accounts	11,417	2,620
Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada	229,852,741	230,464,456
Consisting of:		
Cash deposits to the Consolidated Revenue Fund	305,495,615	300,548,232
Cash refunds/payments from the Consolidated Revenue Fund	(75,642,874)	(70,083,776)
Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada	229,852,741	230,464,456

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenses are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;

(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

(d) implementing agreements between the Government of Canada and Aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax and other legislation for the Federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain federal and provincial governments' social and economic benefit programs to Canadians, through the tax system.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Air Travellers Security Charge Act*, *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National*

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

Revenue Act, *Excise Act*, *Excise Tax Act* (includes GST/HST), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax programs' legislation.

In the province of Quebec, the Ministère du Revenu du Québec (MRQ) acts as an agent of the Agency. GST revenues collected in that province are therefore included in these financial statements. The Agency monitors cash transfers made by MRQ, reports GST revenues to the Federal Government and authorizes refunds and transfers funds out of the Consolidated Revenue Fund to MRQ for the purpose of issuing refunds.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two financial statements: Administered Activities and Agency Activities. The financial statements—Administered Activities include those revenues and expenses which are controlled by someone other than the Agency, such as the Federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency have been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues, expenses, assets and liabilities that the Agency administers on behalf of the Federal Government, provincial governments and other organizations. The most significant accounting policies are as follows:

(a) Revenue recognition

Revenues are recognized in the period in which the event that generates the revenue occurs.

The following specific policies are applied for individual revenue streams:

(i) Income taxes, Canada Pension Plan contributions and Employment Insurance premiums:

For income taxes, the objective is to recognize revenue when the taxpayer has earned the income producing the tax. This is done by determining income earned net of tax deductions and credits allowed under the *Income Tax Act*, including refundable taxes resulting from current year activity. For Canada Pension Plan contributions (CPP), the objective is to recognize revenue when the employee or the self-employed person has earned pensionable income. For Employment Insurance premiums (EI), the objective is to recognize revenue when the employee has earned insurable earnings.

Revenues for the fiscal year are based on actual amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax, CPP contributions and EI premiums not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. No additional estimate of future reassessments is made.

Reassessments include changes made to previously assessed net income at the request of the taxpayer, for example to claim a subsequent loss carry back, or are initiated by the Agency as a result of applying reporting compliance procedures such as taxpayer audits.

(ii) GST and HST, Excise and Customs:

The determination of these revenues is based on the taxes and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

For the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) on domestic goods and services, revenue is recognized at the time of the sale of goods or the provision of services. Revenue is determined net of the input tax credits (ITC), GST rebates and the GST quarterly tax credit. ITC is the recovery of GST/HST paid or owed on purchases related to commercial activities of the taxpayer. The GST quarterly tax credit for lower-income families is recorded in the period to which it relates. It is intended to offset the cost of the tax for lower-income individuals and families.

For Excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For Excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For GST/HST on imports and Customs duties, revenue is recognized when goods are authorized by the Agency to enter Canada.

(iii) Other revenue recognition:

Other revenues are recorded in the period to which they relate. All interest and penalty revenues are recorded as revenues administered for the Federal Government as per the terms of the tax collection agreements with the provinces and territories. Interest and penalties are recorded net of amounts forgiven under the various tax acts and the *Financial Administration Act*.

(iv) Assessment definition:

An assessment (or reassessment) of tax is defined as all decisions and other steps made or taken by the Minister of National Revenue and officials of the Agency under the federal, provincial and territorial acts or sections of the acts administered by the Agency to determine tax payable by taxpayers. When verifying a taxpayer's return, the Agency uses applicable provisions of the various tax acts it administers as well as other internally developed criteria which are designed to substantially meet the provisions of these acts.

(v) Completeness of tax revenues:

The Canadian Tax System is a self-assessment system where taxpayers are expected to understand the tax laws and comply with them. This has an impact on the completeness of tax revenues when taxpayers fail to comply with tax laws, for example, if they do not report all of their income. The Agency has implemented systems and controls in order to detect and correct situations where taxpayers are not complying with the various acts it administers. These systems and controls include performing audits of taxpayer records where determined necessary by the Agency. Such procedures cannot be expected to identify all sources of unreported income or other cases of non-compliance with tax laws. The Agency does not estimate the amount of unreported tax. However, such amounts are included in revenues once assessed.

(b) Expenses

(i) Interest expense:

The Agency incurs interest expenses as a result of late refund payments. These are in large part due to the resolution of long standing corporate tax cases which have been appealed and which are resolved in favour of the taxpayer. The refund payment includes interest accrued since the tax in dispute was initially paid. Accrued interest is recognized when the liability for the related tax case is accrued. The Agency does not estimate these amounts in advance.

(ii) Administered expenses:

Expenses relating to child tax benefits, the Children's Special Allowance, relief for heating expenses and the Provincial and Territorial administered expenses are recorded in the period to which they relate.

(iii) Administered recoveries:

Recoveries of Old Age Security and Employment Insurance benefits are recognized when assessed, with an estimate for unassessed amounts. Only recoveries assessed through the personal income tax system are reported by the Agency. Recoveries determined by other Federal Government departments are not reported in these financial statements.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

(c) Cash on hand

Cash on hand includes amounts received in CCRA offices or by CCRA agents as at March 31 but not yet deposited to the credit of the Consolidated Revenue Fund of the Government of Canada.

(d) Amounts receivable

Amounts receivable represent taxes and other revenues assessed or estimated by the Agency but not yet collected. A significant portion of the receivable balance is due to the recording of accrued receivables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include, for example, March GST returns, March source deduction remittances and the final personal tax payments due in April.

(e) Allowance for doubtful accounts

The allowance for doubtful accounts reflects management's best estimate of the collectibility of amounts assessed but not yet paid. The allowance for doubtful accounts has two components. A general allowance ratio is calculated based on a periodic review of a sample of accounts receivable with a balance of less than $10 million. A specific allowance ratio is calculated based on an annual review of all accounts over $10 million.

The allowance for doubtful accounts is increased by an annual provision for bad debts and is reduced by amounts written off as uncollectible during the year. The bad debt provision is reported in the statement of Administered Revenues because it is associated with the administration of tax and non-tax revenues and is not related to any program expenses. The provision is charged entirely to revenues administered for the Federal Government as it assumes all collection risks, as per the terms of the tax collection agreements with the provinces and territories.

(f) Amounts payable to taxpayers

Amounts payable to taxpayers represent tax and interest assessed, or estimated by the Agency, not paid as at March 31. A significant portion of the payable is due to the recording of accrued payables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include refunds resulting from assessments completed after March 31, and estimates of refunds for personal and corporate income tax not yet assessed.

(g) Contingent liabilities

Contingent liabilities are potential liabilities resulting from, for example, previously assessed taxes recorded as revenue, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or to fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(h) Measurement uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. Estimates are used to record tax revenues and the related amounts receivable and payable. Actual results could differ from the current estimates. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

3. Change in accounting policies

As required by Section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-2004 federal budget, the Government announced that it would change its basis of accounting from the modified accrual basis to the full accrual basis for the 2002-2003 financial statements.

In addition, in prior years, the Agency's administered activities financial statements consisted only of a statement of operations and notes to the statement of operations. The Agency's financial statements for administered activities now contain a statement of administered assets and liabilities, statement of administered revenues, statement of administered expenses, statement of administered cash flows and notes to the financial statements.

Tax revenues are now reported in the year in which the income/transaction giving rise to the taxes was earned/occurred rather than at the time of cash receipt. Tax amounts receivable and payable are now recorded as assets and liabilities, respectively, on the statement of administered assets and liabilities.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

Furthermore, in prior years, the Agency reported tax revenues net of cash transfers to provinces and other Federal Government departments. This year, the Agency modified its presentation to report revenues administered for provinces and other Federal Government departments in the statement of Administered Revenues.

The Agency has reclassified the GST credit from an administered expense to a reduction of administered revenues. The GST paid by the Federal Government to its suppliers is now included in revenues administered on behalf of the Government of Canada. Previously, this was not reported in these financial statements.

Furthermore, interest revenues and interest expenses are now reported separately on the statement of Administered Revenues. Previously, only interest and penalties related to GST and excise were reported separately and other interest and penalty revenues were previously included with their respective federal tax revenue stream. Federal trust income tax has been reclassified from non-resident and other to personal income tax revenues. EI benefit recovery has been reclassified from an administered revenue to an administered recovery.

The changes in accounting principles have been applied on a retroactive basis as follows (in thousands of dollars):

2001-2002 Federal administered revenues as originally reported	158,554,906
Plus: Transfers to provinces and other federal departments	82,013,974
	240,568,880
Decrease as a result of reclassifying the GST credits from an administered expense to a reduction of administered revenues	(2,963,732)
Increase as a result of including GST paid by Federal Government departments	1,277,837
Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction in administered revenues	(53,801)
Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses	(36,584)
Decrease as a result of the implementation of accrual accounting	(5,048,581)
Restated 2001-2002 net administered revenues	233,744,019

2001-2002 administered expenses as originally reported	10,008,277
Plus: Recoveries from Provinces/Territories	791,224
	10,799,501
Decrease as a result of reclassifying the GST credits to a reduction of administered revenues	(2,963,732)
Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction of administered revenues	(53,801)
Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses	(36,584)
Decrease as a result of the implementation of accrual accounting	(155,328)
Restated 2001-2002 net administered expenses	7,590,056

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

4. Amounts receivable

For the purpose of this note, income tax receivables include Canada Pension Plan, Employment Insurance and related interest and penalties receivable. The Agency has established the following allowance for doubtful accounts related to the amounts receivable:

	2003			2002
	Gross	Allowance for doubtful accounts	Net	Net
	(in thousands of dollars)			
Income taxes receivable				
Individuals	24,280,264	(3,311,053)	20,969,211	21,211,347
Employers	10,203,348	(644,610)	9,558,738	9,760,573
Corporations	5,243,102	(1,073,723)	4,169,379	5,005,077
Non-residents	824,562	(332,673)	491,889	395,029
GST receivable	9,570,803	(1,734,102)	7,836,701	8,725,109
Excise receivable	523,016	(40,263)	482,753	425,412
Customs receivable	126,104	(37,738)	88,366	82,359
Total	50,771,199	(7,174,162)	43,597,037	45,604,906

5. Amounts payable to taxpayers

Amounts payable to taxpayers are as follows:

	2003	2002
	(in thousands of dollars)	
Personal income tax	18,754,192	18,965,776
Corporate income tax	8,258,328	8,974,264
GST	6,484,487	6,419,717
Customs and excise tax and duties	73,529	55,354
Total	33,570,536	34,415,111

6. Amounts payable to provinces

Only amounts that are under the Agency's administrative responsibility and are payable directly by the Agency to the provinces are recorded in these financial statements; these accounts relate primarily to Quebec. Amounts payable to provinces, territories and other organizations, which are settled by other departments such as the Department of Finance for Provincial, Territorial and First Nations taxes, are not recorded in these financial statements because these amounts are outside of the Agency's responsibility.

7. Deposit accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2003	2002
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	19,475	16,414
Add: receipts	15,518	6,529
Less: disbursements	(2,474)	(3,468)
Balance, end of year	32,519	19,475
Temporary deposits received from importers		
Balance, beginning of year	305	556
Net transactions during the year	393	(251)
Balance, end of year	698	305
Total deposit accounts	33,217	19,780
Less: Securities held in trust	(5,084)	(3,064)
Net deposit accounts	28,133	16,716

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various customs and excise regulations regarding temporary entry of goods.

Canada Customs and Revenue Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Continued*

Securities held in trust by the Agency are made up of cash and Government of Canada bonds.

8. Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others

The net cash deposited in the Consolidated Revenue Fund (CRF) of the Government of Canada includes all amounts collected on behalf of the Federal Government, provinces, territories and other organizations by the Agency and deposited in the CRF during the year.

The net amount due to the CRF on behalf of the Government of Canada and others is the difference between administered assets (taxes not yet collected and/or deposited in the CRF) and other administered liabilities payable by the Agency out of the CRF. The change in the net amount due to the CRF during the fiscal year is presented below:

	2003	2002
	(in thousands of dollars)	
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the beginning of the year	15,058,154	19,586,227
Total net administered revenues	238,005,647	233,744,019
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia Workers' Compensation	(172,649)	(178,859)
Provincial sales tax on tobacco and alcohol	(40,680)	(38,721)
Total administered expenses	(7,551,186)	(7,590,056)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	(229,852,741)	(230,464,456)
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year	15,446,545	15,058,154

9. Contingent Liabilities

Contingent liabilities include previously assessed taxes where amounts are under objection or are being appealed to either the Tax Court, the Federal Court of Canada or the Supreme Court of Canada. As at March 31, 2003, an amount of $7,641 million was under objection at the Agency level ($7,859 million for 2002) and an amount of $1,419 million was being appealed to the courts ($1,422 million for 2002). Where appropriate, the Agency has recorded a provision to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated (no amount for 2003 and $366 million for 2002).

10. **GST Revenues administered for the Federal Government**

The following table presents details of the revenues from the Goods and Services Tax (GST) administered for the Federal Government as classified in the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
GST net of ITC and rebates	32,480,931	29,552,743
GST quarterly tax credits	(3,081,696)	(2,982,663)
GST net revenues	29,399,235	26,570,080

11. **Interest and Penalties**

The Agency can, under certain circumstances, such as Agency processing delays, financial hardship by taxpayers or other extraordinary circumstances, forgive interest and penalties that have been charged or that would normally be charged. Interest and penalties may be cancelled under the various tax acts if they have already been charged to the taxpayer. They may be waived under the *Financial Administration Act* if they have not yet been charged to the taxpayer. Amounts of interest and penalties forgiven under applicable authority by the Agency are provided below:

	2003	2002
	(in thousands of dollars)	
Gross interest and penalties earned	3,092,320	3,289,344
Less interest and penalties cancelled under authority of the:		
Income Tax Act	(70,770)	(84,577)
Excise Tax Act	(17,619)	(16,111)
Customs Act	(1,221)	(1,772)
	(89,610)	(102,460)
Less interest and penalties waived under authority of the *Financial Administration Act*	(230,901)	(185,459)
Net interest and penalties earned	2,771,809	3,001,425

Canada Customs and Revenue Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—ADMINISTERED ACTIVITIES—*Concluded*

12. Other Revenues administered for Provincial, Territorial Governments and First Nations

The following table presents details of the other revenues administered for Provincial, Territorial Governments and First Nations as classified in the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
First Nations sales tax	3,749	2,612
Nova Scotia workers' compensation	172,649	178,859
Sales tax on tobacco and alcohol	40,680	38,721
Total	217,078	220,192

13. Net revenues administered on behalf of the Canada Pension Plan

The following table presents details on the revenues administered for the Canada Pension Plan as reported on the statement of Administered Revenues:

	2003	2002
	(in thousands of dollars)	
CPP contributions	25,166,344	22,935,376
Interest and penalties	100,975	97,339
Provision for bad debts	(63,532)	(42,520)
CPP net revenues	25,203,787	22,990,195

14. Internal transactions with the Federal Government

The Department of Finance makes payments to provinces, territories and other organizations for revenue amounts such as Provincial, Territorial and First Nations taxes, for which the Agency administers the revenue collection process. Canada Pension Plan contributions and Employment Insurance premiums, net of overpayments refunded by the Agency and Old Age Security benefit recoveries, are deposited to the Consolidated Revenue Fund by the Agency and are then credited to Human Resource Development Canada (HRDC) who administers these programs through the Employment Insurance Account and the Canada Pension Plan Account.

The Agency deposits all monies collected for provincial tax, Canada Pension Plan contributions and Employment Insurance premiums to the Consolidated Revenue Fund; therefore no related inter-departmental balances are reported in these financial statements.

Employment Insurance premiums administered on behalf of the Federal Government include the employer's share of Employment Insurance paid by the Federal Government. GST declared to the Agency includes the GST paid by the Federal Government to its suppliers. GST collected by other Federal Government departments is deposited to the Consolidated Revenue Fund and declared to the Agency and, therefore, included in the GST revenues. Customs import duties administered on behalf of the Federal Government include duties paid by the Federal Government. Amounts are provided below:

	2003	2002
	(in thousands of dollars)	
Employer's share of EI paid by the Federal Government	373,000	362,000
GST paid by the Federal Government to its suppliers	1,150,678	1,277,837
GST assessed on other Federal Government departments revenues	70,941	41,780
Customs import duties paid by Federal Government departments	57,658	35,085

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and as such it complies with any directions given to it by the Minister of HRDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canadian Centre for Management Development

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a Government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory requirements. Management is also supported and assisted by a program of internal audit services.

Approved:

JOCELYNE BOURGON
President

ALAIN CORRIVEAU
Senior Financial Officer

May 30, 2003

STATEMENT OF FINANCIAL POSITON (UNAUDITED) AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Financial assets		
Cash		14,538
Receivables (Schedule 1)	1,600,514	100,140
Loans, investments and advances (Schedule 2)	133,171	116,391
Total financial assets	1,733,685	231,069
Non-financial assets		
Prepayments	17,787	27,705
Capital assets (Schedule 3)	946,867	293,475
Total non-financial assets	964,654	321,180
Total assets	2,698,339	552,249

	2003	2002
	$	$
LIABILITIES		
Accounts payable and accrued liabilities		
Federal Government departments and agencies	1,466,876	475,276
Others	3,334,588	4,056,448
Allowances for employee benefits	1,036,042	778,124
Deferred revenue (Schedule 4)	7,378	
Suspense accounts	1,869	1
Specified purpose and other liability accounts (Schedule 5)	13,787	13,787
Total liabilities	5,860,540	5,323,636
Net assets / liabilities (Schedule 6)	(3,162,201)	(4,771,387)

The accompanying notes and schedules form an integral part of these statements.
Amounts may not agree due to rounding.

Canadian Centre for Management Development—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Revenues		
Sales of courses, training	11,766,199	8,454,631
Other	335	7,902
Total revenues	11,766,534	8,462,533
Expenses		
Operating expenses (Schedule 7)	33,857,405	28,578,589
Transfer payments	170,000	154,000
Amortization	94,260	107,162
Other	5,611	5,702
Total expenses	34,127,276	28,845,453
Net results for the year	(22,360,742)	(20,382,920)
Net liabilities, beginning of the year	(4,771,387)	(6,368,044)
Net cash provided by the Government	21,953,828	20,000,913
Services provided without charge	2,016,100	1,978,664
Net liabilities, end of the year	(3,162,201)	(4,771,387)

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating activities		
Net results	22,360,742	20,382,920
Non-cash items included in net results		
Amortization of capital assets	(94,260)	(107,162)
Allowance for bad debts	(150)	(400)
Services provided without charge	(2,016,100)	(1,978,664)
	(2,110,510)	(2,086,226)
Statement of financial position adjustments		
Decrease (increase) in liabilities	(536,905)	1,772,750
Increase (decrease) in cash, receivables and prepayments	1,476,069	(107,645)
	939,164	1,665,105
Cash applied to operating activities	21,189,396	19,961,799
Investing activities:		
Acquisitions of capital assets (Schedule 3)	747,652	
Increase (decrease) in loans, investments and advances	16,780	39,115
Cash used in investing activities	764,432	39,115
Net cash provided by Government	21,953,828	20,000,914

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

2. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

(b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenues generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 9 provides further details on the source and disposition of these authorities and the respendable revenues and Schedule 10 provides a high-level reconciliation between the two bases of reporting.

(c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.

(d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.

(f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 4—Deferred Revenue.

(g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:

- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge but recorded as operating expenses: accommodation and banking services provided by Public Works and Government Services Canada—$1,392,800; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—$609,300; workmen's compensation coverage provided by Human Resources Canada—$14,000.
- Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.

(h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(i) Inventories for resale—There are no inventories for resale.

(j) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.

(k) Inventories not for resale—There are no inventories not for resale.

(l) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial cost of $10,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis as of April 1, 2001. Any costs incurred prior to this date have been expensed. Capital assets do not include intangibles, works of

Canadian Centre for Management Development—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)— *Continued*

art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset Class	Amortization Period
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

(m) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

There have been no material changes in accounting policies.

4. Contingent liabilities

In the normal course of its operations, the department becomes involved in various legal actions. Some of these potential liabilities become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2003	2002
	$	$
Other Government departments	1,554,680	42,258
External parties	45,834	57,883
Total	1,600,514	100,141

SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2003	2002
	$	$
Other Government and organizations	128,882	116,391
Other	4,289	
Total	133,171	116,391

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Informatics purchased & developed software	Other equipment	Motor vehicles	2003 Total	2002 Total
	$	$	$	$	$	$
Cost - opening	399,050		160,200	24,101	583,351	583,351
Additions	20,300	708,103	19,249		747,652	
Cost - closing	419,350	708,103	179,449	24,101	1,331,003	583,351
Acc. amortization - opening	(205,865)		(70,454)	(13,557)	(289,876)	(182,714)
Amortization for the period	(65,992)		(22,243)	(6,025)	(94,260)	(107,162)
Acc. amortization - closing	(271,857)		(92,697)	(19,582)	(384,136)	(289,876)
Net book value	147,493	708,103	86,752	4,519	946,867	293,475

Canadian Centre for Management Development—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)— *Concluded*

SCHEDULE 4—DEFERRED REVENUE

	2003	2002
	$	$
Payment in advance for courses to be presented next fiscal year	7,378	

SCHEDULE 5—SPECIFIED PURPOSE AND OTHER LIABILITY ACCOUNTS

	2003	2002
	$	$
Donation received from the Federal Management Institute for the design and provision of training courses	13,787	13,787

SCHEDULE 6—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2003	2002
	$	$
Internally restricted—		
Specified purpose account	13,787	13,787
Total internally restricted net liabilities	13,787	13,787
Unrestricted net liabilities	3,148,414	4,757,600
Total net assets	3,162,201	4,771,387

SCHEDULE 7—OPERATING EXPENSES

	2003	2002
	$	$
Operating		
Personnel	15,643,586	12,095,556
Operating and maintenance	18,213,819	16,483,033
Total	33,857,405	28,578,589

SCHEDULE 8—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

SCHEDULE 9—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2003	2002
	$	$
From Public Accounts		
Total available for use	35,384,152	27,712,884
Used in current year	32,518,546	26,893,275
Lapsed or (Overexpended)	2,865,606	819,609

SCHEDULE 10—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2003	2002
	$	$
Net results	22,360,742	20,382,920
Adjustments for items not affecting appropriations		
Less: items recorded as expenses but not affecting appropriations		
Amortization	94,260	107,162
Bad debt allowance	150	400
Allowance for vacation pay	235,610	186,492
Allowance for time off in lieu	22,308	
Refunds of previous years expenses	(665)	(5,795)
Adjustment of previous years accounts payable	(4,680)	(302,014)
Refunds of program expenses	(14,530)	3,500
Liabilities increased by other non-appropriated amounts	15,525	11,038
Services provided without charge	2,016,100	1,978,664
	2,364,078	1,979,447
	19,996,664	18,403,473
Add: items recorded as revenues but not affecting appropriations	11,766,534	8,462,533
	31,763,198	26,866,006
Adjustments for items not affecting net results but affecting appropriations		
Add: expenditures		
Capital acquisitions	747,652	
Inventory purchased and prepayments	5,607	27,705
Loans, investments and advances	2,089	(435)
	755,348	27,270
Total appropriations used as per Schedule 9—Source and disposition of authorities	32,518,546	26,893,276

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with the Centre's management.

These statements have been prepared by management in accordance with Treasury Board accounting standards based upon Canadian generally accepted accounting principles, using management's best estimates and judgments where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as departmental policies and statutory requirements.

The transactions and financial statements of the Canadian Centre for Occupational Health and Safety have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

May 30, 2003

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY AND
THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2003 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Alain Boucher, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
May 30, 2003

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	1,148,518	766,311
Inventory for resale	100,117	112,117
Accounts receivable (Note 6)	253,564	272,724
	1,502,199	1,151,152
Non-financial assets:		
Capital assets (Note 5)	854,197	451,598
	2,356,396	1,602,750

	2003	2002
	$	$
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities (Note 7)	1,003,138	571,889
Deferred revenues (Note 7)	83,288	109,362
Vacation pay (Note 7)	314,684	268,177
	1,401,110	949,428
Employee severance benefits (Notes 7 and 11)	594,574	549,899
Trust accounts		
Funds for grants program (Note 9)	130,536	123,923
Donations (Note 10)	89,877	87,747
Contributions to inquiries service received in advance	110,000	60,000
	330,413	271,670
	2,326,097	1,770,997
Net Assets/ (Liabilities)	30,299	(168,247)
	2,356,396	1,602,750

The accompanying notes are an integral part of these financial statements.

Approved by:

WARREN EDMONDSON
Chairperson

S. LEN HONG
President and Chief Exeuctive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Revenues (Note 3)		
Proceeds from sales	2,611,005	2,700,884
Projects and collaborative agreements	1,574,061	1,784,838
Total revenues	4,185,066	4,485,722
Expenses		
Operations		
Salaries and employee benefits	5,311,078	4,857,678
Employee severance benefits	57,180	58,153
Professional and special services	1,173,140	1,281,504
Accommodation	555,893	536,248
Information	300,801	331,179
Utilities, materials and supplies	233,033	138,711
Transportation and communications	191,298	218,217
Purchased repair and upkeep	177,243	142,924
Rentals	18,159	22,664
	8,017,825	7,587,278
Administration		
Salaries and employee benefits	250,946	271,506
Governors and committees	11,653	17,952
Travel	25,487	23,289
Professional and special services	4,207	3,668
Utilities, materials and supplies	156	250
	292,449	316,665
Total expenses	8,310,274	7,903,943
Other expenses		
Amortization	227,885	221,246
Loss on disposal of assets	865	846
	8,539,024	8,126,035
Net cost of operations	(4,353,958)	(3,640,313)
Net liabilities, beginning of year	(168,247)	(160,321)
Services received without charge from other Government departments	555,893	536,248
Net cash provided by Government	3,614,404	3,017,842
Change in amount due from Consolidated Revenue Fund	382,207	78,297
Net assets (liabilities), end of year	30,299	(168,247)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating transactions		
Net cost of operations	(4,353,958)	(3,640,313)
Adjustment for items not affecting cash		
Amortization of capital assets	227,885	221,246
Loss on disposal of capital assets	865	846
Services received without charge from other Government departments	555,893	536,248
	(3,569,315)	(2,881,973)
Statement of financial position adjustments:		
Increase in accounts payable and deferred revenue	405,173	129
Increase in liability for vacation pay	46,507	
Increase in liability for employee severance benefits	44,675	46,866
Decrease in accounts receivable	19,160	144,878
Inventory used	12,001	718
Increase (decrease) in trust accounts	58,743	(62,209)
	586,259	130,382
Cash applied to operating transactions	(2,983,056)	(2,751,591)
Capital transactions		
Acquisitions of capital assets	(631,348)	(266,251)
Net cash provided by Government	(3,614,404)	(3,017,842)

The accompanying notes are an integral part of these financial statements.

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles.

(a) Parliamentary appropriations

The Centre is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

(b) Consolidated Revenu Fund (CRF)

The Centre operates within the CRF, which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Centre are paid from the CRF. Due from the CRF represents the amount of cash that the Centre is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. Since the amount is not formally recognized in the Centre's books of account, a corresponding amount is credited to Net Assets (Liabilities).

(c) Revenues

These are accounted for in the year which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not earned are disclosed in Note 7 as deferred revenue.

(d) Expenditure recognition

All expenditures are recorded on the accrual basis.

(e) Employee severance benefits

These are accrued as earned. Employee severance benefits on cessation of employment represent obligations of the Centre that are normally funded through future year appropriations.

(f) Services received without charge from other Government departments

These are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to Net Assets (Liabilities) since these expenses are not formally recognized in the Centre's books of account.

(g) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(h) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

(i) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

(j) Receivables from external parties

These are stated at amounts expected to be ultimately realized; an allowance is made for external receivables where recovery is considered uncertain.

(k) Capital assets

All capital assets and leasehold improvements having an initial cost of $1,000 or more are recorded at their acquisition cost. The capitalization of software has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital assets as follows:

Asset Class	Amortization Period
Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(l) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Revenue

	2003	2002
	$	$
Proceeds from sales:		
Subscription—CCINFOdisc	856,029	1,224,014
Subscription—specialty discs	485,341	472,692
CCINFOWeb	669,802	464,235
Specialty products—web	445,531	383,540
Single copy publications	137,395	135,046
Other	16,907	21,357
	2,611,005	2,700,884
Projects and collaborative agreements		
Collaborative projects	1,088,228	1,294,303
Contributions to inquiries service	454,000	454,000
Recovery of travel expenses	31,833	36,535
	1,574,061	1,784,838
	4,185,066	4,485,722

4. Parliamentary appropriations

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2003	2002
	$	$
Net cost of operations	4,353,958	3,640,313
Adjustments for items not affecting appropriations		
Less:		
Amortization	227,885	221,246
Inventory used	12,001	718
Increase in liability for employee severance benefits	44,675	46,866
Loss on disposal of fixed assets	865	846
Miscellaneous items from statement of operations	8,875	12,776
Increase in liability for vacation pay	46,507	
Services received without charge from other Government departments	555,893	536,248
Increase (decrease) in accounts receivable	41,760	(77,130)
	3,415,497	2,898,743
Add:		
Decrease in deferred revenues	26,074	1,344
Capital acquisitions	631,348	266,251
Total Parliamentary appropriations used	4,072,919	3,166,338

(b) Reconciliation of Parliamentary appropriations voted and used:

	2003	2002
	$	$
Human Resources Development Canada—Vote 20	1,899,000	2,255,000
Human Resources Development Canada—Vote 20A	2,114,763	248,864
Human Resources Development Canada—Vote 20B	71,000	600,000
Treasury Board Vote 15a—Collective agreements		12,000
Treasury Board Vote 15b—Collective agreements	12,000	115,000
Treasury Board—Vote 10	59,500	46,000
	4,156,263	3,276,864
Less:		
Lapsed appropriation—Operating	83,344	110,526
Total Parliamentary appropriations used	4,072,919	3,166,338

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Capital assets and accumulated amortization:

Capital assets at cost	March 31, 2002	Acquisitions	Disposal	March 31, 2003
	$	$	$	$
Computer equipment	1,961,688	335,115	297,110	1,999,693
Furniture and equipment	877,398	106,097	25,913	957,582
Leasehold improvements	632,719			632,719
Software	182,958	190,136		373,094
Measuring equipment	2,673			2,673
	3,657,436	631,348	323,023	3,965,761

Accumulated amortization	March 31, 2002	Amortization	Disposal	March 31, 2003
	$	$	$	$
Computer equipment	1,703,462	106,559	296,245	1,513,776
Furniture and equipment	784,449	38,902	25,913	797,438
Leasehold improvements	632,719			632,719
Software	82,535	82,424		164,959
Measuring equipment	2,673			2,673
	3,205,838	227,885	322,158	3,111,565

Net book value	March 31, 2003	March 31, 2002
	$	$
Computer equipment	485,917	258,226
Furniture and equipment	160,144	92,949
Software	208,136	100,423
	854,197	451,598

6. Accounts receivable

Accounts receivable were as follows as at:

	March 31, 2003	March 31, 2002
	$	$
External parties	160,319	261,791
Government of Canada	93,245	10,933
	253,564	272,724

7. Liabilities

	March 31, 2003	March 31, 2002
	$	$
Current liabilities		
Accounts payable and accrued liabilities	945,713	508,343
Accrued salaries and employee benefits	57,425	63,546
	1,003,138	571,889
Deferred revenues		
External parties	83,288	109,362
Allowance for employee benefits		
Vacation pay	314,684	268,177
Employee severance benefits	594,574	549,899
	909,258	818,076

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year. The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week's pay for each additional complete year of continuous employment.

The deferred revenue represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods.

8. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business. Revenues includes $698,177 (2002—$731,537) from transactions with various Canadian government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with external parties.

In addition to transactions previously disclosed, during the year ended March 31, 2003:

(a) The Centre received accommodation services provided without charge from Public Works and Government Services Canada amounted to $555,893 (2002—$536,248).

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(b) The Centre received audit services without charge from the Office of the Auditor General of Canada.

9. Funds for grants program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues "projects and collaborative agreements" as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	March 31, 2003	March 31, 2002
	$	$
Balance of funds, beginning of year	123,923	252,858
Project funds received during the year	159,000	199,582
Grants made to recipients	(152,387)	(268,517)
CCOHS' administration fee		(60,000)
	130,536	123,923

10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre received $2,130 in donations during 2002/2003 bringing donations on hand at the end of March 2003 to $89,877 (2002—$87,747). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

11. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Centre and are recognized in the accounts on a current basis. CCOHS' contribution to the plan for 2002/2003 was $323,301 (2001/2002—$292,045) and is included in the statement of operations.

(b) Employee severance benefits

CCOHS provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The expense for CCOHS employee severance benefit plan for the year ended March 31, 2003 was $57,180 (2002—$58,153). This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the balance sheet at March 31, 2003 respecting this benefit plan is $594,574 (2002— $549,899).

12. Reclassification

Certain figures have been reclassified to conform to current year's presentation.

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principals as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded and that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice President
Corporate Services

August 8, 2003

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the Statement of Financial Position of the Canadian Food Inspection Agency as at March 31, 2003 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 8, 2003

Canadian Food Inspection Agency—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current assets		
Cash entitlements	62,288	44,851
Accounts receivable	7,383	8,125
Consumable supplies	981	931
	70,652	53,907
Property, plant and equipment (Note 4)	189,307	182,809
	259,959	236,716

	2003	2002
LIABILITIES AND EQUITY OF CANADA		
Current liabilities:		
Accounts payable and accrued liabilities	62,445	56,875
Vacation pay	22,635	20,590
Deferred revenue (Note 5)	1,924	1,905
Current portion of employee severance benefits	5,170	3,356
	92,174	82,726
Employee severance benefits	56,284	49,924
Equity of Canada	111,501	104,066
	259,959	236,716

Commitments and contingencies (Note 11).
The accompanying notes are an integral part of these financial statements.

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice-president, Corporate Services

Canadian Food Inspection Agency—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues		
Fees, permits and certificates:		
Inspection fees	42,366	39,491
Registrations, permits, certificates	8,634	7,845
Miscellaneous fees and services	5,107	2,989
Establishment license fees	1,854	2,034
Grading	244	261
Other		
Administrative monetary penalties	562	607
Interest on overdue accounts	67	172
Gains on disposal of property, plant and equipment	423	6
Total revenues	59,257	53,405
Expenses		
Operating and administration:		
Salaries and employee benefits (Note 6)	407,590	383,123
Professional and special services	40,900	33,638
Travel and relocation	21,665	22,854
Amortization of property, plant and equipment	19,372	16,391
Accommodation	18,033	15,565
Utilities, materials and supplies	16,958	14,701
Furniture and equipment	13,408	9,196
Repairs	9,282	10,531
Communication	7,526	5,697
Information	1,249	3,259
Equipment rentals	1,977	1,736
Miscellaneous	1,046	65
	559,006	516,756
Grants and contributions:		
Compensation payments (Note 8)	4,649	24,394
Other	1,913	1,304
	6,562	25,698
Total expenses	565,568	542,454
Net cost of operations	(506,311)	(489,049)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA AS AT MARCH 31 (in thousands of dollars)

	2003	2002
Equity of Canada, beginning balance	104,066	116,887
Net cost of operations	(506,311)	(489,049)
Parliamentary appropriations used (Note 3):		
Operating	464,407	429,520
Capital	6,253	8,279
	470,660	437,799
Services provided without charge by other Government departments (Note 10)	43,086	38,429
Equity of Canada, ending balance (Note 7)	111,501	104,066

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(506,311)	(489,049)
Non-cash items:		
Amortization of property, plant and equipment	19,372	16,391
Services provided without charge by other Government departments	43,086	38,429
Gain on disposal of property, plant and equipment	(423)	(6)
Net change in non-cash working capital	8,326	2,890
Increase in employee severance benefits	8,174	11,932
	(427,776)	(419,413)
Investing activities:		
Acquisition of property, plant and equipment	(26,490)	(20,426)
Proceeds from disposal of assets	1,043	471
	(25,447)	(19,955)
Financing activities:		
Parliamentary appropriations—Operating	464,407	429,520
Parliamentary appropriations—Capital	6,253	8,279
	470,660	437,799
Increase (decrease) in cash entitlements for the year	17,437	(1,569)
Cash entitlements, beginning of year	44,851	46,420
Cash entitlements, end of year	62,288	44,851

The accompanying notes are an integral part of these financial statements.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes:

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act, Canada Agricultural Products Act, Canadian Food Inspection Agency Act, Feeds Act, Fertilizers Act, Fish Inspection Act, Health of Animals Act, Meat Inspection Act, Plant Breeders' Rights Act, Plant Protection Act,* and *Seeds Act.*

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

(c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Property, plant and equipment:

Property, plant and equipment are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Useful life
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leasehold improvements	Lease term

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Amounts included in assets under construction are transferred to the appropriate asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through parliamentary appropriations when the benefits are paid.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies, the valuation of property, plant and equipment and amortization are the most significant items where estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

Canadian Food Inspection Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Net cost of operations	506,311	489,049
Less: items not requiring use of appropriations:		
Amortization of property, plant and equipment	(19,372)	(16,391)
Services provided without charge by other Government departments	(43,086)	(38,429)
Gain on disposal of property, plant and equipment	423	6
	444,276	434,235
Proceeds from disposal of assets	(1,043)	(471)
Net changes in future funding requirements (Note 7)	937	(16,391)
Acquisitions of property, plant and equipment funded by operating appropriation	20,237	12,147
Funded by operating appropriations	464,407	429,520
Acquisitions of property, plant and equipment funded by capital appropriation	6,253	8,279
Total Parliamentary appropriations used	470,660	437,799

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 30—Operating expenditures	415,092	369,176
Statutory contributions to employee benefit plans and compensation payments	65,129	75,108
	480,221	444,284
Vote 35—Capital expenditures	16,845	15,763
	497,066	460,047
Less:		
Lapsed appropriation—Operating	(15,814)	(14,764)
Lapsed appropriation—Capital	(10,592)	(7,484)
	(26,406)	(22,248)
Total Parliamentary appropriations used	470,660	437,799

4. Property, plant and equipment:

	2003			2002		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,334		3,334	3,334		3,334
Buildings	243,142	118,480	124,662	236,764	110,830	125,934
Machinery and equipment	48,389	20,255	28,134	36,225	18,258	17,967
Computer equipment and software	33,091	17,821	15,270	26,470	12,207	14,263
Vehicles	22,999	12,065	10,934	19,874	12,001	7,873
Assets under construction	4,514		4,514	11,806		11,806
Leasehold improvements	3,910	1,451	2,459	2,201	569	1,632
	359,379	170,072	189,307	336,674	153,865	182,809

Net acquisitions of $22,705,000 for the 2003 fiscal year (2002—$15,139,000) include $26,490,000 (2002—$20,426,000) of additions and $3,785,000 (2002—$5,287,000) of disposals.

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

5. Deferred revenue:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year	1,905	1,412
Add: amounts received from external organizations	2,624	1,129
Less: revenues recognized in the year	(2,605)	(636)
Balance, end of year	1,924	1,905

6. Employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation (PSSA) Plan and severance pay:

	2003	2002
	(in thousands of dollars)	
Contributions to the PSSA	39,349	35,935
Employee severance benefits	2,438	1,838

The ratio of employer to employee contributions toward the PSSA is 2.6:1 (2002—2.6:1).

7. Equity of Canada:

Included in the total Equity of Canada of $111,501,000 (2002—$104,066,000) as at March 31 is $77,806,000 (2002—$78,743,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is ($937,000). Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

8. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled $4,649,000 (2002—$24,394,000).

9. Year 2000 repayable appropriation:

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an increase of its appropriation with the Treasury Board in the amount of $15,400,000. The funding was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

In total, the Agency has spent $12,539,000 with respect to the Year 2000 Government Wide Mission Critical Systems. The remaining $2,861,000 of the $15,400,000 funding was used for expenditures of an operating nature.

The second of three equal annual consecutive installments in the amount of $5,133,000 was repaid by the Agency in fiscal 2003 through a mandatory decrease in the Agency's parliamentary appropriations.

10. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space and services which were obtained without charge from other Government departments and agencies; the value of those services aggregated about $43 million (2002—$38 million).

The total value of services provided by related parties, including services provided without charge totaled $90 million (2002—$91 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2003	2002
	(in thousands of dollars)	
Public Works and Government Services Canada	42,256	47,232
Treasury Board	25,877	24,765
Agriculture and Agri-Food Canada	6,636	9,100
Health Canada	5,153	3,571
Department of Justice	3,218	1,520
Canada Customs and Revenue Agency	3,450	3,082
Other	3,356	1,464
	89,946	90,734

Canadian Food Inspection Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

Accounts payable and accrued liabilities includes amounts payable of $10,578,000 (2002—$12,428,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled $1,042,000 (2002—$916,000) and are included in accounts receivable.

11. Commitments and contingencies:

(a) At March 31, 2003, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2004	2005	2006	Total
	(in thousands of dollars)			
Capital projects	1,551	603	9	2,163
Operating leases	9			9
Other agreements	1,992	207		2,199
Total	3,552	810	9	4,371

(b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at $194 million (2002—$188 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.

(c) During the year, the Agency continued to conduct environmental assessments of its potentially contaminated sites and carried out remedial actions where required. The Agency completed an environmental assessment at its Lethbridge Laboratory where phases I and II were completed; remedial costs have been evaluated at $430,000. The amount has been recorded as an expense in the Statement of Operations.

Other sites are under evaluation where a monitoring program is in place to detect possible contaminants. Further evaluation is required to determine the presence of contaminants and any remedial costs, where applicable. However, management believes the amounts will not be significant.

(d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

Canadian Institutes of Health Research

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2003 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Where appropriate, the financial statements include amounts that have been estimated according to management's best judgement. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

JOHN KLIMCZAK
Director, Finance and Administration

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

July 17, 2003

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research as at March 31, 2003 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
June 27, 2003

Canadian Institutes of Health Research—
Continued

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	4,761	4,644
Accounts receivable	382	183
Advances	166	343
Total financial assets	5,309	5,170
Non-financial assets		
Prepaid expenses	169	24
Capital assets (Note 3)	2,969	1,955
Total non-financial assets	3,138	1,979
Total assets	8,447	7,149

	2003	2002
LIABILITIES		
Accounts payables and accrued liabilities	3,828	3,444
Allowances for employee vacation and compensatory benefits	701	495
Deferred revenue (Note 4)	933	1,384
Allowance for employee severance benefits	2,650	1,485
Total liabilities	8,112	6,808
Net assets (Note 5)	335	341
Total liabilities and net assets	8,447	7,149

Contingencies (Note 6)

Commitments (Note 7)

The accompanying notes and schedules form an integral part of these statements.

Approved by CIHR:

DR. ALAN BERNSTEIN, O.C., FRSC
President

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research— *Continued*

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Revenues		
Donations	3,970	4,000
Endowments for health research	2	65
Other	1	11
Total revenues	3,973	4,076
Expenses		
Grants and awards		
Open competitions (Note 8 and Schedule 1)	414,780	376,206
Strategic initiatives (Note 8 and Schedules 1 and 2)	98,944	59,324
Knowledge translation	846	
Institute support grants	13,000	13,000
Canada research chairs	34,225	21,200
Networks of centres of excellence	25,031	24,810
Donations for research	3,970	4,000
Endowments for health research	2	
	590,798	498,540
Less: refunds of previous years' expenditures	(1,620)	(1,403)
Total grants and awards	589,178	497,137
Operations and administration		
Salaries and employee benefits	19,614	13,291
Professional and special services	6,137	7,812
Travel	4,580	3,211
Information services—communications	1,456	1,301
Furniture and equipment	917	1,253
Accommodation	632	629
Other expenses	3,083	1,888
Total operations and administration	36,419	29,385
Total expenses	625,597	526,522
Net cost of operations	621,624	522,446
Net assets (liabilities), beginning of the year	341	(1,301)
Net cash provided by Government	619,750	522,145
Change in due from Consolidated Revenue Fund	117	446
Services provided without charge by other Government departments (Note 9)	1,751	1,497
Net assets, end of the year (Note 5)	335	341

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities		
Net cost of operations	621,624	522,446
Non-cash items included in net results		
Amortization of capital assets	(699)	(106)
Services provided without charge by other Government departments	(1,751)	(1,497)
	(2,450)	(1,603)
Statement of financial position adjustments		
Change in total liabilities	(1,304)	(978)
Change in accounts receivable	199	123
Change in prepaid expenses	145	24
	(960)	(831)
Cash used in operating activities	618,214	520,012
Investing activities		
Net acquisitions of capital assets	1,713	1,871
Increase (decrease) in advances	(177)	262
Cash used in investing activities	1,536	2,133
Net cash provided by Government	619,750	522,145

The accompanying notes and schedules form an integral part of these statements.

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*, replacing the former Medical Research Council of Canada. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other eminent Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results.

CIHR has 13 Institutes that focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs. Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research - biomedical, clinical, health services and population health - and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 10 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

(c) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.

(e) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
- Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

obligations of CIHR that are normally funded by appropriation when the benefits are paid.

- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the Net Assets.

(f) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision is made for receivables, where the recovery is considered uncertain.

(g) Capital assets—All tangible assets having an initial cost of $5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset	Useful life
Informatics hardware and software	3-5 years
Office equipment	10 years
Motor vehicles	5 years

(h) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.

(i) Refunds of previous years' expenditures—These are recorded as a reduction in expenses when received.

(j) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

3. Capital assets

	2003				2002
Capital asset class	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics hardware	997	192	(383)	806	869
Informatics software	396	1,778	(448)	1,726	381
Office equipment	67		(17)	50	57
Motor vehicles	23		(10)	13	17
Work-in-progress	631	(257)		374	631
Total	2,114	1,713	(858)	2,969	1,955

Amortization expense for the year ended March 31, 2003 is $699,000 (2002 - $106,000).

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. The transactions relating to these accounts are as follows:

	2003	2002
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,379	1,807
Add:		
Donations received	3,481	3,535
Interest earned	36	37
Less:		
Grants paid	3,970	4,000
Balance, end of the year	926	1,379
Interest on endowments for health research		
Balance, beginning of the year	5	3
Add:		
Interest earned	4	2
Less:		
Grants paid	2	
Balance, end of the year	7	5
Total deferred revenue	933	1,384

5. Net assets

Included in the net assets are two endowments for health research. These endowments are restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	2003	2002
	(in thousands of dollars)	
Endowments for health research, beginning of the year	140	75
Endowment received		65
Endowments for health research, end of the year	140	140
Unrestricted net assets	195	201
Net assets	335	341

6. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be $750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at $50,000. In management's opinion, the outcome of this litigation is not presently determinable.

7. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2003-2004	531,765
2004-2005	404,507
2005-2006	259,068
2006-2007	138,960
2007-2012	87,818
Total grants and awards commitments	1,422,118

In addition, the nature of CIHR's operating activities result in some multi-year contracts whereby CIHR will be committed to make some future payments when the goods or services are rendered. Operating commitments that can be reasonably estimated are as follows:

Year of payment	(in thousands of dollars)
2003-2004	1,620
2004-2005	131
Total operating commitments	1,751

8. Open Competitions Research and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs, through two funding mechanisms. Open competitions refer to competitions in each of these programs, which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise. Strategic Initiatives, in addition to being classified under the family of CIHR funding programs shown in Schedule 1, are also categorized under the types of Strategic Initiatives listed in Schedule 2. There are two main categories of Strategic Initiatives: CIHR Initiatives and

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

9. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	2003	2002
	(in thousands of dollars)	
Accommodation services provided by Public Works and Government Services Canada	632	629
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	1,059	808
Audit services provided by the Office of the Auditor General	60	60
Total services provided without charge	1,751	1,497

10. Parliamentary appropriations

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used.

	2003	2002
	(in thousands of dollars)	
Net cost of operations	621,624	522,446
Adjustments for items affecting net results but not affecting appropriations		
Less: items recorded as expenses but not affecting appropriations		
Grants funded from donations	3,972	4,000
Services provided without charge	1,751	1,497
Employee severance benefits	1,165	290
Amortization	699	106
Vacation pay	239	100
Bad debts	6	14
Refunds of previous years' expenditures—grants and awards	(1,620)	(1,403)
Refunds of previous years' expenditures—operations and administration	(21)	(41)
Adjustments of previous years payable	(129)	(257)
Retroactive salaries	(56)	(41)
Time off in lieu	23	(1)
	6,029	4,264
Add: items recorded as revenue but not affecting appropriations		
Donations	3,970	4,000
Endowment bequest	2	65
Other		5
	3,972	4,070
Adjustments for items not affecting net results but affecting appropriations		
Add: capital acquisitions	1,970	1,871
Prepaid expenses	145	24
Less: capital disposals	(257)	
	1,858	1,895
Total Parliamentary appropriations used	621,425	524,147

Canadian Institutes of Health Research—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used.

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 10—Operating expenditures	20,183	19,748
Supplementary Vote 10a	12,561	13,216
Transfer from Treasury Board Vote 10	55	75
Transfer from Treasury Board Vote 15	50	97
	32,849	33,136
Less: lapsed appropriation	(978)	(5,496)
	31,871	27,640
Vote 15—Grants	443,164	408,885
Supplementary Vote 15a	172,137	109,832
Supplementary Vote 15b	300	
	615,601	518,717
Less: lapsed appropriation	(28,775)	(24,177)
	586,826	494,540
Statutory contributions to employee benefit plans	2,728	1,967
Total Parliamentary appropriations used	621,425	524,147

Canadian Institutes of Health Research—
Continued

GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

SCHEDULE 1

	2003			2002		
	Open competition (Note 8)	Strategic initiatives (Note 8)	Total	Open competition (Note 8)	Strategic initiatives (Note 8)	Total
Grants						
Operating grants	253,989	40,684	294,673	229,746	23,318	253,064
Clinical trials	26,342	7,016	33,358	17,553	5,468	23,021
Maintenance and equipment	9,063	1,103	10,166	10,196		10,196
Michael Smith Award for Excellence	100		100			
Special projects	316	4,838	5,154	683	4,455	5,138
Groups	42,173	3,303	45,476	38,822	3,376	42,198
Development grants		640	640		3,220	3,220
Community alliance for health research	7,406		7,406	5,740		5,740
Strategic training initiative in health research		12,542	12,542	85	1,620	1,705
Interdisciplinary health research team	8,876	1,570	10,446	9,026	1,019	10,045
CADRE—Research grants		352	352		125	125
Centre grants		2,947	2,947		1,025	1,025
Opportunity grants					60	60
Retraining grants					50	50
Seed grants		27	27		46	46
Establishment grants		1,245	1,245		834	834
Short-term exchange program		162	162		15	15
Pilot project grants		870	870			
New emerging teams		49	49			
Small projects grants		223	223			
IGH knowledge translation grants		10	10			
Planning grants		1,519	1,519			
Extension grants		2	2			
	348,265	79,102	427,367	311,851	44,631	356,482
Salary support						
Development grants				39		39
Research chairs		1,197	1,197		812	812
Career awards		344	344		345	345
Distinguished investigators	1,474	55	1,529	1,843	62	1,905
Senior investigators	3,820	481	4,301	3,552	440	3,992
Investigators	9,178	1,452	10,630	9,007	1,109	10,116
New investigators	15,367	2,203	17,570	13,758	1,647	15,405
Clinician scientists 2	1,089		1,089	1,065	8	1,073
Senior research fellowships 2	1,084		1,084	491		491
CADRE—Salary awards		769	769		895	895
Career transition awards		203	203			
Clinical investigation		120	120			
	32,012	6,824	38,836	29,755	5,318	35,073
Research training						
Clinician scientist 1	1,108	138	1,246	1,285		1,285
Centennial fellowships				75		75
Postdoctoral fellowships	18,877	5,400	24,277	18,788	3,875	22,663
Studentships	1,602	353	1,955	3,184	280	3,464
MD/PhD studentships	1,123	95	1,218	924	57	981
Doctoral research awards	8,166	1,666	9,832	7,860	774	8,634
Summer research award	1,434	203	1,637	678	192	870
Senior research fellowships 1	1,085	65	1,150	1,022		1,022
CADRE—Regional training centre		813	813		479	479
CIHR science writer scholarship	118		118	62		62
	33,513	8,733	42,246	33,878	5,657	39,535
Travel and exchange						
Visiting scientists	171		171	102		102
Symposia and workshops	301	45	346	232	65	297
	472	45	517	334	65	399
Other activities						
President's fund	518		518	388		388
Other grants		4,240	4,240		3,653	3,653
	518	4,240	4,758	388	3,653	4,041
	414,780	98,944	513,724	376,206	59,324	435,530

Canadian Institutes of Health Research—
Concluded

STRATEGIC INITIATIVES FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

SCHEDULE 2

	2003 (Note 8)	2002 (Note 8)
CIHR Initiatives		
Aboriginal capacity and developmental research environments (ACADRE)	1,851	849
Capacity for applied and development research and evaluation (CADRE)	1,920	1,554
CIHR/Canada's research-based pharmaceutical companies health program	7,888	6,913
Genomics research program	5,966	6,270
Health research partnership program	3,865	3,686
HIV/AIDS research program	12,396	12,756
Institutional and establishment development grants	265	4,054
Intellectual property management	1,774	2,000
Other strategic initiatives	5,811	4,432
Proof of concept principles	3,324	4,330
Reginal partnership program	3,731	3,707
Research initiative on hepatitis C	1,080	803
Rural Health	268	558
Strategic training initiative in health research	4,016	823
University-industry program	4,566	2,499
	58,721	55,234
Institute Initiatives		
Aboriginal capacity and developmental research environments (ACADRE)	1,096	176
Alzheimer society of Canada	500	
Canadian institute for health information	200	
Cancer research society	860	
Capacity for applied and development research and evaluation (CADRE)	233	
Career transition awards	203	
Celera genome database	121	
Centre for research development	241	
Clinical investigatorship	120	
Excellence, innovation and advancement in the study of obesity & healthy body weight	426	
Financing health care in changing public expectations	281	43
Gene environment interactions in circulatory and respiratory diseases	984	269
Gene-therapy neurological diseases	325	750
Global health research program development and planning grants	1,519	
Health research programs of excellence	729	231
Healthy gametes & great embryos	469	
Hospital for sick children foundation	495	
IAPH strategic initiatives	613	150
Impacts of physical and social environments	767	
Improved access for marginalized groups	953	54
Institutional and establishment development grants	980	
Interdisciplinary capacity enhancement teams grant (ICE)	701	
Interdisciplinary health research team	261	
Knowledge translation	205	149
National cancer institute of Canada	2,000	
National network for aboriginal mental health research	164	95
Needs, gaps and opportunities assessments	40	550
New emerging teams	5,377	520
New perspectives in gender and health	238	156
Operating grants	6,281	
Other strategic initiatives	461	
Pilot projects	493	
Reducing health disparities & promoting the health of vulnerable populations	677	
Short-term exchange program	162	15
Special initiative in cystic fibrosis research	46	39
Strategic training initiative in health research	8,759	797
Training and salary awards	2,243	96
	40,223	4,090
Total Strategic Initiatives	98,944	59,324

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission for the year ended March 31, 2003 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best estimates and judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as Commission policies and statutory requirements.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Commission and to the Minister of Natural Resources Canada.

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

June 5, 2003

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2003 and the statements of operations, deficit and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 5, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Current assets:		
Due from the Consolidated Revenue Fund	3,821,984	3,952,658
Accounts receivable (Note 4)	2,727,582	2,050,090
Prepaid expenses	171,193	54,605
	6,720,759	6,057,353
Non-current assets		
Capital assets (Note 5)	1,234,493	1,171,313
Total assets	7,955,252	7,228,666

	2003	2002
	$	$
LIABILITIES AND DEFICIT		
Current liabilities :		
Accounts payable and accrued liabilities	5,045,703	4,111,417
Vacation pay	2,803,198	2,577,732
Deferred revenues (Note 6)	10,210,591	19,210,186
Employee severance benefits (Note 12)	680,182	1,803,233
	18,739,674	27,702,568
Non-current liabilities		
Employee severance benefits (Note 12)	6,245,057	5,646,354
	24,984,731	33,348,922
Deficit	(17,029,479)	(26,120,256)
Total liabilities and deficit	7,955,252	7,228,666

Commitments and Contingencies (Note 11).
The accompanying notes are an integral part of these financial statements.

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

Canadian Nuclear Safety Commission—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Revenues		
License fees	37,477,003	37,708,642
Contract projects	732,413	472,338
Other	148,859	37,878
Total revenues	38,358,275	38,218,858
Expenses		
Health, safety, security and environmental protection	64,997,388	60,359,015
Non-proliferation and safeguards	5,221,231	5,058,872
Total expenses (Note 7)	70,218,619	65,417,887
Net cost of operations	31,860,344	27,199,029

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating activities		
Net cost of operations	31,860,344	27,199,029
Non-cash items		
Amortization of capital assets (Note 5)	(352,829)	(188,039)
Services provided without charge by Government departments and agencies (Note 9)	(6,959,820)	(6,544,557)
Net (gain) loss on disposal of capital assets	14,394	(25,345)
Net change in non-cash working capital balances	9,756,973	(5,735,986)
Change in non-current employee severance benefits	(598,703)	(491,136)
Cash used in operating activities	33,720,359	14,213,966
Investing activities		
Acquisitions of, and improvements to, capital assets (Note 5)	416,009	883,796
Proceeds on disposal of surplus assets	(14,394)	(17,379)
Cash used in investing activities	401,615	866,417
Net cash provided by Government (Note 3c)	34,121,974	15,080,383

The accompanying notes are an integral part of these financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Balance at beginning of year	(26,120,256)	(19,747,805)
Net cost of operations	(31,860,344)	(27,199,029)
Services provided without charge (Note 9)	6,959,820	6,544,557
Net cash provided by Government (Note 3c)	34,121,974	15,080,383
Change in due from Consolidated Revenue Fund	(130,673)	(798,362)
Balance at end of year	(17,029,479)	(26,120,256)

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and Objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Nuclear Energy Act*. Prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (Note 13). The number of installations requiring insurance coverage is 14 (2002-13).

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of licence applications, compliance inspections and the development of licence standards. Current fees are based on expenditures for 1992/93 regulatory activities. Educational institutions, publicly funded non-profit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC has recently completed a review of it's Cost Recovery Program and plans to implement new cost recovery fees in July 2003.

2. Significant accounting policies

(a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consilidated Revenue Fund

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the Consilidated Revenue Fund represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenue

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally one or two years). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. Licence fees received for future year licence periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

(d) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(e) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(f) Employee severance benefits

The CNSC liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

(h) Grants and contributions

Grants are recognized in the year in which payment is due, while contributions are recognized in the year in which the recipient has met the eligibility criteria.

(i) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Amortization period
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Office and laboratory furniture and equipment	5 to 10 years

(j) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 13 of these financial statements.

(k) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

3. Parliamentary appropriations

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used

	2003	2002
	$	$
Net cost of operations	31,860,344	27,199,029
Items not affecting appropriations:		
Amortization	(352,829)	(188,039)
Vacation pay - accrual	(225,466)	106,207
Services provided without charge by other Government departments and agencies	(6,959,820)	(6,544,557)
Revenue (non respendable)	38,358,275	38,218,858
Change in employee severance benefits	524,348	(1,246,723)
Other expenses	19,276	2,452
	31,363,784	30,348,198
Items affecting appropriation:		
Capital asset acquisitions	416,009	883,796
Prepaids (excluding accountable advances)	161,397	36,408
	577,406	920,204
Total parliamentary appropriations used	63,801,534	58,467,431

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

	2003	2002
	$	$
Parliamentary appropriations voted:		
Vote 20 - CNSC		
Operating expenditures	52,580,000	43,774,000
Supplementary Vote 20a	4,977,837	5,531,578
Supplementary Vote 20b		2,231,680
Transfer from Treasury Board Vote 10	180,000	33,000
Transfer from Treasury Board Vote 15	1,013,000	4,316,000
	58,750,837	55,886,258
Less: lapsed appropriation	1,869,551	2,959,996
	56,881,286	52,926,262
Statutory		
Spending of proceeds from disposal of surplus assets	23,808	169
Contributions to employee pension and non-pension benefit plans	6,896,440	5,541,000
Total Parliamentary appropriations used	63,801,534	58,467,431

(c) Reconciliation of net cash provided by Government to total Parliamentary appropriations used

	2003	2002
	$	$
Net cash provided by government	34,121,974	15,080,383
Revenue (non-respendable)	38,358,275	38,218,858
Net change in non-cash working capital balances charged to Vote	(8,695,754)	5,123,014
Refunds of prior years' expenditures	17,039	45,176
Total parliamentary appropriations used	63,801,534	58,467,431

4. Accounts receivable

	2003	2002
	$	$
Licence fees	1,846,987	1,321,674
GST recoverable from CCRA	1,067,552	930,906
Other	37,114	21,581
Gross receivables	2,951,653	2,274,161
Allowance for doubtful accounts	224,071	224,071
Net receivables	2,727,582	2,050,090

5. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
	$	$	$	$
Informatics equipment and software	658,459	189,753		848,212
Motor vehicles	527,657		(100,000)	427,657
Office and laboratory furniture and equipment	818,717	226,256		1,044,973
	2,004,833	416,009	(100,000)	2,320,842

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
Informatics equipment and software	381,654	102,707		484,361
Motor vehicles	317,804	70,896	(100,000)	288,700
Office and laboratory furniture and equipment	134,062	179,226		313,288
	833,520	352,829	(100,000)	1,086,349
Net capital assets	1,171,313	63,180		1,234,493

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenue is recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenue.

	2003	2002
	$	$
Balance at beginning of year	19,210,186	14,884,143
Less: revenue included in licence fees in the year	(17,406,524)	(13,875,155)
Add: fees received in the year for future year licence periods	8,406,929	18,201,198
Balance at end of year	10,210,591	19,210,186

7. Summary of expenses by major classification

	2003	2002
	$	$
Salaries and employee benefits	47,539,099	45,024,333
Professional and special services	8,537,794	7,854,798
Accommodation	4,014,677	4,084,802
Travel and relocation	3,589,873	2,972,712
Furniture and equipment	1,675,957	1,546,962
Communication	880,656	839,460
Repairs	834,930	839,918
Information (includes printing and advertising)	785,454	603,118
Grants and contributions	779,038	246,557
Utilities, material and supplies	734,912	695,151
Amortization of capital assets	352,829	188,039
Commission Members' expenses	310,652	257,406
Equipment rentals	170,180	154,135
Miscellaneous	12,568	110,496
	70,218,619	65,417,887

8. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

During the year, the CNSC expensed $16,106,893 (2002 - $14,281,390) and recognized revenue of $3,394,994 (2002 - $3,152,656) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of $6,959,820 (2002- $6,544,557) as described in Note 9.

9. Services provided without charge

During the year, the CNSC received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2003	2002
	$	$
Accommodation provided by Public Works & Government Services Canada	3,741,909	3,481,958
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	2,870,657	2,687,128
Salary and associated costs of legal services provided by Justice Canada	223,000	212,700
Audit services provided by the Office of the Auditor General of Canada	56,000	95,000
Other	68,254	67,771
	6,959,820	6,544,557

10. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments. The total of these licences amounted to $2,537,260 (2002 - $2,497,753).

11. Commitments and contingencies

(a) Commitments

The CNSC has commitments for operating leases of equipment of approximately $246,924 (2002 - $320,036) for future years.

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately $55,250,000 (2002 - $55,325,000) were still pending at March 31, 2003. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

Canadian Nuclear Safety Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

12. Employee future benefits

(a) Pension benefits

Both the CNSC and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The CNSC's contribution is currently based on a multiple of the employees required contributions and may change over time. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The Commission's contribution to the plan was $4,844,416 (2002 - $3,751,257).

(b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

These benefits are not pre-funded and therefore, have no assets.

	2003	2002
	$	$
Employee severance benefits, beginning of year	7,449,587	6,202,864
Expense for the year	1,193,521	2,294,369
Benefits paid during the year	(1,717,869)	(1,047,646)
Employee severance benefits, end of year	6,925,239	7,449,587

The increase in employee severance benefits paid in 2003 is due to organizational restructuring.

13. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of $75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy. The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, and damages arising from normal emissions. NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full $75 million of liability imposed by the NLA. As of March 31, 2003 the total supplementary insurance coverage is $584,500,000 (2002—$515,500,000).

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2j), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account consolidated in the *Public Accounts of Canada*. During the year, the following activity occurred in this account.

	2003	2002
	$	$
Opening balance	553,421	551,921
Receipts deposited	1,500	1,500
Closing balance	554,921	553,421

14. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adoped in the current year.

Canadian Nuclear Safety Commission— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS-- *Concluded*

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations 2003	Cost of operations 2002
	$	$	$	$	$
Licensing & Certification Activities					
Power Reactors	26,815,433		26,815,433	30,574,401	30,114,644
Non-Power Reactors	816,612	129,500	946,112	1,741,702	1,596,312
Nuclear Research & Test Establishments	1,496,932		1,496,932	2,468,127	1,713,271
Particle Accelerators	100,300		100,300	305,872	319,488
Uranium Processing Facilities	863,083		863,083	1,096,460	1,174,541
Nuclear Substance Processing Facilities	239,999		239,999	461,594	496,918
Heavy Water Plants	247,677		247,677	52,777	101,322
Radioactive Waste Facilities	428,405		428,405	1,217,980	878,485
Fusion Facilities	65,737		65,737	82,342	244,826
Class I Nuclear Facilities	31,074,178	129,500	31,203,678	38,001,255	36,639,807
Class II Nuclear Facilities	68,031	758,821	826,852	1,029,770	890,545
Dosimetry Services	106,050	76,088	182,138	439,698	377,197
Uranium Mines & Mills	2,679,345		2,679,345	2,942,959	3,276,647
Nuclear Substances, Prescribed Equipment	3,318,608	1,571,051	4,889,659	8,289,173	9,133,556
Certification	243,204	1,800	245,004	1,366,542	1,204,641
Total Licensing & Certification	37,489,416	2,537,260	40,026,676	52,069,397	51,522,393
Non Licensing & Certification Activities					
Contract Projects	730,162		730,162	1,027,762	943,431
International Obligation & Cooperation				8,632,749	6,285,285
Other Regulatory Activities				8,488,711	6,666,778
Total Non Licensing & Certification Activities	730,162		730,162	18,149,222	13,895,494
Total	38,219,578	2,537,260	40,756,838	70,218,619	65,417,887

Canadian Polar Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 27, 2003

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the Statement of financial position of the Canadian Polar Commission as at March 31, 2003 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 27, 2003

Canadian Polar Commission—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	15,964	29,141
Accounts receivable	14,590	18,020
Petty cash	600	600
	31,154	47,761
Non-financial assets		
Capital assets (Note 4)	64,824	83,105
	95,978	130,866

	2003	2002
	$	$
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued liabilities	30,554	29,920
Vacation pay accrual	22,960	17,103
Employee severance benefits (Note 7b)	71,125	63,473
	124,639	110,496
Net assets (liabilities)	(28,661)	20,370
	95,978	130,866

Commitments (Note 8)
The accompanying notes form an integral part of these financial statements.

Approved by:

PETER JOHNSON
Chairperson

MICHAEL P. ROBINSON
Board Member

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Expenses		
Salaries and employee benefits	427,437	383,475
Professional and special services	193,097	244,352
Travel and relocation	139,195	133,968
Accommodation	80,352	113,576
Printing and publishing	52,596	34,667
Contributions	27,200	10,000
Amortization of capital assets	21,864	21,152
Honoraria to Board members	19,950	35,405
Postage and courier services	12,005	11,330
Telephone and telecommunications	10,407	14,820
Office expenses and equipment	9,681	6,950
Materials and supplies	6,020	6,935
Bad debts	3,159	
Net cost of operations	1,002,963	1,016,630

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS (LIABILITIES)
FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Net assets, beginning of year	20,370	62,186
Net cost of operations	(1,002,963)	(1,016,630)
Services provided without charge by other Government departments and agencies (Note 6)	43,603	32,782
Net cash provided by Government (Note 3c)	931,092	1,028,347
Change in due from the Consolidated Revenue Fund	(13,177)	(78,729)
Amortization of accommodation rebate	(7,586)	(7,586)
Net assets (liabilities), end of year	(28,661)	20,370

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission—*Continued*

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating activities		
Net cost of operations	1,002,963	1,016,630
Non-cash items:		
Services provided without charge by other Government departments and agencies	(43,603)	(32,782)
Amortization of capital assets	(21,864)	(21,152)
Increase in employee severance benefits	(7,652)	(1,383)
Amortization of accommodation rebate	7,586	7,586
Net change in non-cash working capital	(9,921)	53,146
Cash used in operating activities	927,509	1,022,045
Investing activities		
Acquisitions of capital assets	3,583	6,302
Net cash provided by Government (Note 3c)	931,092	1,028,347

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Financial Position and the Statement of Operations are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.

(c) Vacation Pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

(d) Pension Benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(e) Employee Severance Benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through the Treasury Board.

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(f) Services Provided Without Charge by Other Government Departments and Agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to Net Assets (Liabilities).

(g) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

(h) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Amortization Period
Informatics equipment and software	5 years

(i) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

(j) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets. Actual results could differ from those estimated.

3. Parliamentary Appropriations

(a) Reconciliation of Net Cost of Operations to Total Appropriations Used

	2003	2002
	$	$
Net cost of operations	1,002,963	1,016,630
Adjustments for items not affecting appropriations:		
Services provided without charge by other Government departments and agencies	(43,603)	(32,782)
Change in vacation pay accrual	(5,857)	(1,100)
Change in employee severance benefits	(7,652)	(1,383)
Amortization of capital assets	(21,864)	(21,152)
Amortization of accommodation rebate	7,586	7,586
Other adjustments	(3,157)	18,215
	928,416	986,014
Adjustment for items affecting appropriations:		
Capital asset acquisitions	3,583	6,302
Total appropriations used	931,999	992,316

(b) Reconciliation of Parliamentary Appropriations Voted to Total Appropriations Used

	2003	2002
	$	$
Indian Affairs and Northern Development—Vote 45 (2002 - Vote 50)	893,000	890,000
Supplementary Vote 50a		41,642
Transfer from Treasury Board—Vote 15 for salary adjustments	2,000	6,000
	895,000	937,642
Less: lapsed amount	37,108	8,326
	857,892	929,316
Statutory contributions to employee benefit plans	74,107	63,000
Total appropriations used	931,999	992,316

Canadian Polar Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Reconciliation of Net Cash Provided by Government to Total Appropriations Used

	2003	2002
	$	$
Net cash provided by Government	931,092	1,028,347
Net change in non-cash working capital charged to vote	9,921	(54,246)
Adjustment to vacation pay accrual	(5,857)	
Other adjustments	(3,157)	18,215
Total appropriations used	931,999	992,316

4. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Balance end of year
	$	$	$
Informatics equipment and software	108,506	3,583	112,089

Accumulated amortization	Balance beginning of year	Current year amortization	Balance end of year
	$	$	$
Informatics equipment and software	25,401	21,864	47,265
Net capital assets	83,105		64,824

5. Related party transactions

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provide without charge. During the year, the Canadian Polar Commission expensed $187,715(2002—$225,292)from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of $43,605 (2002—$32,782) as described in Note 6. Additionally, the Canadian Polar Commission has accounts receivable of $14,590 (2002—$18,020) from other departments, agencies and Crown corporations.

6. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at their estimated fair value in the financial statements as follows:

	2003	2002
	$	$
Salary and associated costs of human resource management by Indian and Northern Affairs	4,000	3,800
Audit services provided by the Office of the Auditor General	15,000	12,000
Public service health and dental plans provided by Treasury Board	24,603	16,982
	43,603	32,782

7. Employee future benefits

a) Pension benefits

Both the Canadian Polar Commission and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The Commission's contribution is currently based on a multiple of the employee's required contributions and may change over time. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the Plan was $52,098 for the year ended 31 March, 2003 (2002—$42,651).

b) Employee Severance Benefits

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plan for the year ended 31 March, 2003 was $7,652 (2002—$1,383).

This benefit plan is not pre-funded and therefore has no related assets. The liability recognized in the Statement of Financial Position at 31 March, 2003 respecting this benefit plan is $71,125 (20002—$63,473).

Canadian Polar Commission—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

8. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately $815,736 for future years.

Minimum future lease payments are as follows:

	$
2003-04	98,597
2004-05	98,597
2005-06	98,597
2006-07	94,717
2007-08	92,777
2008-09	92,777
2009-10	92,777
2010-11	92,777
2011-12	54,120
Total	815,736

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Board's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as other applicable government policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the appointed independent auditor for the Board.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer,

Gatineau, Canada
June 3, 2003

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD AND TO THE PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of financial position of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2003 and the statements of operations, and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 3, 2003

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Due from the CRF	3,152	2,735
Receivables and Advances (Note 4)	765	115
Total financial assets	3,917	2,850
Non-financial assets		
Prepayments	69	25
Inventories not for re-sale	130	166
Capital assets (Note 5)	4,122	4,119
Total non-financial assets	4,321	4,310
Total assets	8,238	7,160

	2003	2002
LIABILITIES		
Accounts payable and accrued liabilities	3,317	2,742
Accrual for employee vacation and overtime	910	814
Employee severance pay	3,242	3,099
Total liabilities	7,469	6,655
Net assets	769	505
Total liabilities and net assets	8,238	7,160

Contingent liabilities and commitments (Note 9 and Note 10 respectively)
The accompanying notes form an integral part of these financial statements.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

Canadian Transportation Accident Investigation and Safety Board—*Continued*

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues		
Sales of goods and services	27	69
Other non-tax revenues	86	8
Total revenues	113	77
Expenses		
Salaries and wages	17,924	18,151
Employee benefit plans	4,489	4,718
Professional and special services	4,384	3,860
Transportation and communications	1,892	1,892
Accommodation	1,700	1,566
Information	1,481	666
Amortization (Note 5)	1,050	912
Utilities, materials and supplies	654	601
Purchased repair and upkeep	541	452
Construction and/or acquisition of machinery and equipment	184	138
Rentals	112	107
Loss on disposal of assets	43	
Miscellaneous expenses	30	3
Total expenses	34,484	33,066
Net operating results	(34,371)	(32,989)
Other income (Note 6)	326	237
Other expenses (Note 6)	326	237
Net results	(34,371)	(32,989)
Net assets, beginning of year	505	466
Net cash provided by Government (Note 3)	31,211	28,251
Change in due from the CRF	416	1,758
Services provided without charge	3,008	3,019
Net assets, end of year	769	505

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Operating activities:		
Net results	34,371	32,989
Non-cash items included in net results		
Services provided without charge (Note 8)	3,008	3,019
Amortization of capital assets	1,050	912
Employee Severance Pay	143	
Loss on disposal of capital assets	41	5
Revenue from other Government departments	38	
	4,280	3,936
Statement of financial position adjustments		
Change in liabilities	671	1,876
Change in receivables, advances, prepayments and inventories	(656)	(85)
	15	1,791
Cash used in operating activities	30,076	27,262
Investing activities		
Acquisitions of capital assets	1,135	989
Cash used in investing activities	1,135	989
Net cash provided by Government	31,211	28,251

The accompanying notes form an integral part of these financial statements.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. In its day-to-day activities the CTAISB is more commonly known by the name Transportation Safety Board of Canada, or simply the TSB.The objective of the CTAISB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the CTAISB may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

(a) These financial statements have been prepared in accordance with Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles.

(b) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3a) to these financial statements provides information regarding the source and disposition of these authorities. Note 3b) provides a high-level reconciliation between the two bases of reporting. Note 3c) presents the reconciliation to Net Cash Provided by Government.

(c) Due from the CRF—As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

(d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in the Statement of Financial Position as deferred revenue.

(e) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded in future years as they are paid.

(f) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.

(g) Contributions to Superannuation plans—are recognized in the period that the contributions are made. The calculation of contributions is an estimate based on a government-wide average adjusted annually. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.

(h) Services provided without charge by other government departments—are recorded as operating expenses. Note 8 provides estimates of the more significant types of services provided to the CTAISB without charge.

(i) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(k) Capital assets—All assets plus leasehold improvements having an initial cost of $2,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset Class	Amortization Period
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

(l) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect at year-end.

(m) Measurement uncertainty—The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful lives of capital assets, employee severance pay and the assessment of contingent liabilities.

3. Parliamentary appropriations

a) Reconciliation to Parliamentary appropriations voted

	2003	2002
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 25—CTAISB Operating expenditures	21,510	21,038
Supplementary Vote 25a	3,995	480
Supplementary Vote 25b	1,353	4,059
Transfer from Treasury Board—Vote 10	406	469
Transfer from Treasury Board—Vote 15	1,415	1,579
Total Parliamentary appropriations voted	28,679	27,625
Less: lapsed appropriations	562	873
Total Parliamentary appropriations used	28,117	26,752
Statutory authorities:		
Spending of proceeds from disposal of surplus Crown assets	39	18
Spending of revenues as per FAA section 29.1	22	68
Contributions to employee benefit plans	3,098	3,213
Total statutory authorities used	3,159	3,299
Total authorities used	31,276	30,051

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

b) Reconciliation of net results to appropriations used

	2003	2002
	(in thousands of dollars)	
Net results	34,371	32,989
Adjustments for items not affecting appropriations		
Less		
Services provided without charge	3,008	3,019
Amortization	1,050	912
Employee severance benefits	143	71
Vacation pay	96	53
Inventory used	81	17
Prepayments	44	26
Loss on disposal of assets	41	5
	4,463	4,103
Add		
Spending of cost recovery	22	68
Refund of prior years expenditures	7	5
	29	73
Adjustments for items affecting appropriations		
Add		
Capital acquisitions	1,135	989
Receivables and advances	210	115
Inventory purchased	41	74
Leasehold improvements	14	
	1,400	1,178
Less		
Proceeds from the disposal of surplus crown assets	39	18
Receipts of re-spendable revenues	22	68
	61	86
Total appropriations used	31,276	30,051

c) Reconciliation to net cash provided by Government

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government	31,211	28,251
Revenues	113	77
Net change in non-cash working capital balance charged to the vote	(48)	1,723
Total Appropriations used	31,276	30,051

4. Receivables and advances

	2003	2002
	(in thousands of dollars)	
GST refundable	554	38
Other Government departments	165	1
External parties	38	65
Advances to employees	8	11
Total	765	115

5. Capital assets

Asset class	Historical cost April 1, 2002	Additions	Disposals	Current amortization	Accumulated amortization March 31, 2003	Net book value March 31, 2003	Net book value April 1, 2002
	(in thousands of dollars)						
Buildings	2,715			112	1,708	1,007	1,119
Furniture	937	132		55	706	363	285
Office equipment	358	47		30	318	87	70
Laboratory equipment	3,698	4		99	3,287	415	511
Informatics hardware	4,490	618		591	3,788	1,320	1,293
Informatics software	215	157		75	86	286	204
Motor vehicles	915	162	204	75	326	547	540
Other vehicles	113			5	41	72	78
Leasehold improvements	19	15		8	8	26	19
Total	13,460	1,135	204	1,050	10,268	4,123	4,119

Canadian Transportation Accident Investigation and Safety Board—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

6. Other Income / Expenditures

The CTAISB is responsible for coordinating the financial management of funds for the networks of small agencies. The revenues consist of contributions from all agencies to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each government department will report its respective portion of expenditures in its financial statements.

In 2003, the CTAISB entered into a joint Government on-line project with Transport Canada. Under the terms of this project agreement Transport Canada contributed an amount of $220,000 to the CTAISB for the development of various interfaces between transportation safety databases, amount included in other income and other expenses. Transport Canada will report the related expenditures in its financial statements.

7. Expenditures Related to the Swissair Flight 111 Accident Investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation. The current year expenditures relating to the investigation are included in the Statement of Operations and are detailed below. Although the investigation is now completed a number of residual activities remain to be completed. Additional expenditures are therefore expected in the 2003-2004 financial year.

SWISSAIR FLIGHT 111 INVESTIGATION COSTS

	2003	2002
Information	1,168	298
Salaries and wages	864	1,281
Professional and special services	803	911
Transportation and communications	200	210
Employee benefit plans	75	353
Rentals	43	59
Utilities, materials and supplies	29	50
Amortization	28	26
Accommodation	21	31
Purchased repair and upkeep	12	3
Construction and/or acquisition of machinery and equipment	9	26
Total	3,252	3,248

8. Related Party Transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined in note 2h), are provided without charge.

SERVICES PROVIDED WITHOUT CHARGE	2003	2002
	(in thousands of dollars)	
Public Works and Government Services Canada—Accommodation, accommodation alteration and other services	1,700	1,566
Treasury Board of Canada—Employer's contributions to the health insurance plans	1,221	1,413
Auditor General of Canada—External Audit	60	19
Human Resources Development Canada—Administration of workers' compensation	27	21
Total	3,008	3,019

As stated in note 6, CTAISB also received an amount of $220,000 from Transport Canada.

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

9. Contingent Liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the CTAISB's financial statements as a liability until the amount of the liability is firmly established.

For the year ended March 31, 2003 there are various outstanding legal actions against the Board. No liability has been recorded in the financial statements since management of the CTAISB consider them unlikely to be successful.

10. Commitments

From time to time, the nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Presently, such commitments apply only to the next two years. Major commitments that can be reasonably estimated are as follows:

	Commitments		
	2004	2005	Total
Acquisition of other goods and services	1,774	35	1,809

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD WAS REPEALED AS OF JULY 2002, CHAPTER 17(BILL C-43).

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

BRUNO BONNEVILLE
Executive Director

DENIS PELCHAT
Senior Full-Time Financial Officer

June 3, 2003

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Financial assets:		
Receivables		
Other Government Departments	78,613	48,817
External parties	3,297	70
Advances	1,000	1,000
Total assets	82,910	49,887

	2003	2002
	$	$
LIABILITIES		
Accounts payable and accrued liabilities	540,722	342,104
Provision for vacation pay and accumulated overtime	92,200	96,900
Total liabilities	632,922	439,004
NET ASSETS		
Net assets, beginning of year	(389,117)	(147,332)
Cost of operations	(3,182,008)	(3,301,142)
Net cash provided by Government	2,893,113	2,936,757
Services provided without charge (notes 4 and 6)	128,000	122,600
Total net assets	(550,012)	(389,117)
Total liabilities and net assets	82,910	49,887

The accompanying notes are an integral part of the financial statements.

Law Commission of Canada—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Expenses (notes 4 and 9)		
Salaries and wages	1,335,697	1,059,145
Professional and special services	935,402	1,372,887
Information	319,237	342,677
Travel and relocation	209,563	246,590
Rentals	137,046	110,133
Equipment expenses	103,552	11,332
Communication	59,959	74,973
Utilities, material and supplies	39,961	16,130
Repairs	36,986	27,486
Vacation pay and accumulated overtime	4,553	39,789
Miscellaneous	52	
Cost of operations	3,182,008	3,301,142

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating activities		
Cost of operations	(3,182,008)	(3,301,142)
Non-cash items included in cost of operations		
Services provided without charge	128,000	122,600
Statement of financial position adjustments		
Change in assets	(33,023)	(44,974)
Change in liabilities	193,918	286,759
Net cash provided by Government	(2,893,113)	(2,936,757)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and purpose

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997. The Commission's expenditures are funded by an annual appropriation from Parliament.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevent, responsive, effective, equally accessible to all, and just.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on Generally Accepted Accounting Principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, all such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional details and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 7 to these financial statements provides information regarding the source and disposition of these authorities.

Law Commission of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

(c) Expenses

Expenses are recorded when the underlying transaction or expense occurs subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.

(d) Receivables

Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(e) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is payables at year-end (PAYE).

4. Change in accounting treatment

To conform with the directives outlined in the Treasury Board Accounting Standard 1.2—Departmental and Agency Financial Statements, these statements now reflect the expenses of the services provided without charge as mentioned in Note 6. However, there is no formal accounting entry to include these expenses in the Commission's Trial Balance. As such, the services provided without charge are eliminated through the Net Assets on the Statement of Financial Position.

In order to ensure comparability of the financial information, last year's financial statements have been restated to reflect this change. More precisely, the Salaries and wages and Rentals expenses have been increased by $57,000 and $65,600 respectively on the Statement of Operations. Also, the Net Assets on the Statement of Financial Position include an additional reconciling item of $122,600 representing the total cost of the services provided without charge.

5. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See Note 6)

6. Services provided without charge

During the year, the Comission received services that were obtained without charge from other Government departments and agencies. These amounts are reflected in the Statement of Operations.

	2003 $	2002 $
Accommodation provided by PWGSC	67,600	65,600
Contributions covering employers' share of employees insurance premiums and expenditures paid by TBS	60,400	57,000
	128,000	122,600

Law Commission of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Concluded*

7. Parliamentary appropriations

	2003	2002
	$	$
Operating expenditures Vote 35	2,915,000	2,870,000
Supplementary Vote 35a	47,896	143,050
Transfer from TB Vote 15	36,000	60,000
	2,998,896	3,073,050
Lapsed	92,487	33,248
	2,906,409	3,039,802
Contributions to employee benefit plans	215,233	148,000
Use of appropriations	3,121,642	3,187,802

8. Reconciliation of cost of operations to appropriations used

	2003	2002
	$	$
Cost of operations	3,182,008	3,301,142
Adjustments for items not affecting appropriations		
Services provided without charge	(128,000)	(122,600)
Adjustment to previous year's expenditures	62,934	47,135
Change in provision for vacation pay and accumulated overtime	4,700	(37,890)
Other		15
	(60,366)	(113,340)
Use of Appropriations	3,121,642	3,187,802

9. Comparative figures

Certain of the 2002 comparative figures have been reclassified to conform to the presentation in 2003:

- A provision of $7,700 for accumulated overtime has been moved from Accounts payable and accrued liabilities to Provision for vacation pay and accumulated overtime on the Statement of Financial Position.
- Miscellaneous revenues have been eliminated and the amounts allocated to the proper expense item. Hence, Salaries and wages and Utilities, material and supplies have been adjusted by $6,701 and $1,635 respectively.
- An amount of $33,650 representing refunds and adjustments of prior year's expenditures has been moved from Miscellaneous to Professional and special services.

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 4, 2003

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2003 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2003 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Micheline Éthier Massicotte, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 17, 2003

National Battlefields Commission— *Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002
	$	$ (restated note 3)
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	566,529	1,216,873
Accounts receivable		87,500
Accounts receivable from other Government departments		43,007
	566,529	1,347,380
Non-financial assets		
Capital assets (Note 5)	14,237,023	14,720,645
	14,803,552	16,068,025

	2003	2002
	$	$ (restated note 3)
LIABILITIES		
Accounts payable and accrued liabilities	442,110	914,827
Accounts payable and accrued liabilities to other Government departments	91,039	335,623
Employee severance benefits (Note 8)	418,877	388,054
Salary and vacation payable	95,074	61,643
	1,047,100	1,700,147
Net assets	13,756,452	14,367,878
	14,803,552	16,068,025

Commitment (note 9) and Contingencies (Note 10).
The accompanying notes are an integral part of the financial statements.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$ (restated note 3)
Operating activities		
Net results	7,985,341	7,463,991
Non-cash items included in net results		
Amortization of capital assets	(775,459)	(639,038)
Services provided without charge	(58,000)	(57,044)
Statement of financial position adjustments		
Net change in non-cash working capital balances	482,236	(295,833)
Change in provisions from employee severance benefits, vacation and overtime	40,304	69,849
Cash used for operating activities	7,674,422	6,541,925
Investing activities		
Acquisition of capital assets	291,837	2,115,756
Net cash provided by Government	7,966,259	8,657,681

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$ (restated note 3)
Cost of operations (Note 7)		
Grants in lieu of taxes	3,606,493	3,613,990
Conservation and landscaping of the Plains	2,229,212	2,338,051
Corporate services	1,525,782	1,483,775
Development of the Plains	1,292,098	709,090
Amortization of capital assets	775,459	639,038
	9,429,044	8,783,944
Revenues		
Parking	942,398	884,939
Educational activities and welcoming of visitors	249,114	220,853
Rent	178,982	204,695
Other revenues	53,387	41,253
Fines and penalties		7,027
	1,423,881	1,358,767
Net cost of operations	8,005,163	7,425,177
(Excess of income from the trust fund on costs) Excess of costs on income from the trust fund (Note 6)	(19,822)	38,814
Net results	7,985,341	7,463,991
Net assets, beginning balance	14,367,878	13,288,827
Restatement (Note 3)		(370,418)
Net assets, beginning balance, restated	14,367,878	12,918,409
Net results	(7,985,341)	(7,463,991)
Net cash provided by Government	7,966,259	8,657,681
Change in due from Consolidated Revenue Fund	(650,344)	198,735
Services provided without charge	58,000	57,044
Net assets, ending balance	13,756,452	14,367,878

The accompanying notes are an integral part of the financial statements.

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Comission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cape Diamond;
- The Plains of Abraham Discovery Pavillion on Wilfrid Laurier Avenue;
- The Maison Louis St-Laurent situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Vacation pay and overtime

Vacation pay and overtime are expensed in the year that the entitlement occurs.

(e) Contribution to Public Service Superannuation Plan

Contributions by the Commission in respect of current service are expensed in the year in which payments are made. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

(f) Employee Severance Benefits

Employee severance benefits are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The employee severance benefits are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. The liability represents an obligation of the Commission that is funded through Parliamentary appropriations on a pay-as-you-go basis.

(g) Services provided without charge by other Government departments

Services provided without charge by other government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net assets.

(h) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(i) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

Asset Class	Amortization Period
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other vehicles	5 to 15 years

(j) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Restatement

The comparative figures of the 2002 financial statements have been restated to correct an error affecting the "Due from the Consolidated Revenue Fund" balance. In prior years, the provisions for employee severance benefits, vacation and overtime were incorrectly included in the calculation of the amount Due from the Consolidated Revenue Fund. These provisions should have been excluded from the calculation of the balance of Due from the Consolidated Revenue Fund at year end, because they are funded through Parliamentary appropriations on a pay-as-you-go basis. Consequently, the balances of "Due from the Consolidated Revenue Fund" and "Net Assets" in the 2002 Statement of Financial Position have been reduced by an amount of $440,267. The correction of this error is as follows in the Statement of Operations and Net Assets: $370,418 for 2001 and the preceding years, and $69,849 for 2002.

4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different that total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net results to Parliamentary appropriations used:

	2003	2002
	$	$ (restated note 3)
Net results	7,985,341	7,463,991
Adjustments for items not affecting appropriations		
Less:		
Amortization of capital assets	775,459	639,038
Services provided without charge by a Government department	58,000	57,044
Cost related to National Battlefields Trust Fund		252,214
Increase in the provisions for employee severance benefits, vacation and overtime	40,304	69,849
Add:		
Non-tax income	1,423,881	1,358,767
Income from National Battlefields Trust Fund	19,822	213,400
	8,555,281	8,018,013
Adjustments for items affecting appropriations		
Add:		
Acquisition of capital assets	291,837	2,115,756
Total appropriations used	8,847,118	10,133,769

National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	$	$ (restated note 3)
Parliamentary appropriations voted:		
Canadian Heritage		
Operating cost	7,285,825	8,793,750
Lapsed vote	(308,989)	(295,056)
	6,976,836	8,498,694
Statutory-contributions to employee benefit plans	446,401	326,000
Spending of income in accordance with Section 29.1(1) of the FAA	1,423,881	1,309,075
Total appropriations used	8,847,118	10,133,769

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Cost	2002	Additions	2003
	$	$	$
Land	724,710		724,710
Buildings	11,501,834	195,588	11,697,422
Works and infrastructure	5,577,776		5,577,776
Material and tools	960,141	32,368	992,509
Motor vehicles and other vehicles	855,629	63,881	919,510
	19,620,090	291,837	19,911,927

Accumulated amortization	2002	Amortization	2003
	$	$	$
Buildings	2,365,275	445,450	2,810,725
Works and infrastructure	1,426,555	185,096	1,611,651
Material and tools	696,127	61,354	757,481
Motor vehicles and other vehicles	411,488	83,559	495,047
	4,899,445	775,459	5,674,904
Net book value	14,720,645		14,237,023

6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2003	2002
	$	$
Cost		
Professional services		77,214
Programming and advertising		175,000
		252,214
Income		
Governmental sponsorship		175,000
Other sponsorship	8,691	23,000
Interest	11,131	15,400
	19,822	213,400
(Excess of income on costs)		
Excess of costs on income	(19,822)	38,814
Balance at beginning of the year	497,042	535,856
Balance at end of year, deposited with the Receiver General for Canada	516,864	497,042

7. Informations on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenary, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

National Battlefields Commission— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

The development of the Plains comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

The Corporate Services includes the provision of management, administration and financial services.

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE	2003	2002
	$	$
Grants in lieu of taxes	3,606,493	3,613,990
Salaries and benefits	2,911,067	2,621,195
Utilities, materials and supplies	719,331	675,309
Professional services	726,489	559,802
Maintenance	394,190	438,157
Publicity	132,090	108,753
Transportation and communication	80,090	51,073
Rental	25,835	19,583
Services provided without charge	58,000	57,044
Amortization	775,459	639,038
	9,429,044	8,783,944

8. Employee future benefits

Employees of the Commission are entitled to specific benefits on or after termination or retirement, as provided for under their collective agreements or conditions of employment.

(a) Pension benefits

The Public Service Superannuation Plan required the Commission to contribute at a rate of 2.14 times the employee's contributions (2.14 in 2002). The Commission's contributions to the Plan during the year was $313,820 ($220,702 in 2002).

(b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	$	$
Allowance for employee severance benefits, beginning of year	388,054	319,970
Expense for the year	53,381	76,756
Benefits paid during the year	(22,558)	(8,672)
Allowance for employee severance benefits, end of year	418,877	388,054

9. Commitment

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is $87,522. The lease is for 15 years, beginning on April 1, 1991.

10. Contingencies

Claims have been made against the Commission totalling $441,000 for alleged damages mainly regarding the flood of the Cap Diamant in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

11. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

12. Comparative figures

Some figures of the 2002 financial statements have been reclassified to conform to the presentation of 2003.

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2003 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

DR. ARTHUR J. CARTY
President

J.G. SÉGUIN
Senior Financial Officer

May 30, 2003

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Accounts receivable - non-tax revenue (Schedule 1)	17,036	20,127
Less: allowance for doubtful accounts	1,038	1,115
	15,998	19,012
Investment - H.L. Holmes Fund (Schedule 2)	3,711	3,256
Accountable advances to employees	65	109
Other loans and advances	20,522	47
Total financial assets	40,296	22,424
Non-financial assets		
Prepaid expenses (Schedule 3)	10,814	9,645
Inventories held for consumption	3,601	3,448
Capital assets (Schedule 4)	934,464	820,270
Less: accumulated amortization	505,565	471,167
Total non-financial assets	443,314	362,196
Total assets	483,610	384,620

	2003	2002
LIABILITIES AND GOVERNMENT OF CANADA EQUITY		
Liabilities		
Accounts payable and accrued liabilities (Schedule 5)	113,118	105,049
Allowances for employee benefits	28,392	31,299
Deferred revenue (Schedule 6)	27,835	26,053
Other liabilities (Schedule 7)	5	332
Total liabilities	169,350	162,733
Equity		
Government equity, beginning of year	221,887	202,806
Add: adjustment for post-capitalization of assets		21,263
Endowment account - H.L. Holmes Fund		3,256
Net cash provided by Government	646,123	509,639
Deduct: net operating deficit	553,750	515,077
Government equity, end of year	314,260	221,887
Total liabilities and Government equity	483,610	384,620

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Revenues (Schedule 9)		
Sales of goods and services to parties outside the Government	74,779	63,666
Sales of goods and services to parties within the Government	4,775	4,216
Revenues from joint research projects and cost sharing agreements	16,874	22,825
Other revenues	4,824	97
Total revenues	101,252	90,804
Expenses (Schedule 10)		
Transfer payments	147,170	149,080
Program expenses		
Personnel operating expenses	295,142	270,862
Operating and maintenance expenses	169,294	146,690
Amortization expenses on capital assets (Schedule 4)	41,410	38,333
Loss on disposal of physical assets	217	119
Loss on foreign exchange		134
Loss on foreign exchange revaluations at year-end	141	23
Bad debts	1,030	550
Losses on write-offs and write-downs	598	90
Total program expenses	507,832	456,801
Total expenses	655,002	605,881
Net results (deficit)	(553,750)	(515,077)
Net assets / liabilities, beginning of year	221,887	202,806
Add: adjustment to equity for post-capitalization of assets		21,263
Endowment account of H.L. Holmes		3,256
Net cash provided by Government	646,123	509,639
Net assets / liabilities at end of year	314,260	221,887

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2003	2002
Net results (deficit)	(553,750)	(515,077)
Deduct: non-cash items included in net results		
Amortization of capital assets	41,410	38,333
Losses on write-offs and write-downs	598	90
Net loss on disposal of physical assets	217	119
Statement of financial position adjustments		
Change in liabilities	6,617	73,367
Change in cash, receivables, prepayments, inventories, prepaid expenses and deferred charges	(19,321)	(17,473)
Adjustment to equity:		
H.L. Holmes endowment		3,256
Post-capitalization of fixed assets		21,263
Net Equity Advance	(5,438)	
Cash applied to operating activities	(529,667)	(396,122)
Investing activities		
Net acquisitions of capital assets	(50,430)	(67,818)
Work-in-progress	(66,026)	(42,443)
Increase in investment		(3,256)
Net cash provided by Government	(646,123)	(509,639)

The accompanying notes and schedules form an integral part of these statements.

National Research Council of Canada— *Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966–67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 12 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 13 provides a high-level reconciliation between the two bases of reporting.

(c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.

(d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.

(e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred Revenues.

(f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
- Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
- Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal 2002–03, these services amounted to about $15.0 million.

(g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(h) Inventories are valued as follows:

- Not for re-sale—Inventories not for re-sale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
- For re-sale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.

(i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of $5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straightline method based on their estimated useful life as follows:

Asset Class	Amortization Period
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

(j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.

(k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.

4. Changes in accounting policies

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full accrual-accounting basis. It is neither practical nor possible for the Council to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2003, the NRC had the following outstanding commitments:

Fiscal Year	Grants and contributions (in millions of dollars)
2003–2004	51
2004–2005	51
2005–2006	31
2006–2007	31
2007–2008	31

Significant commitments for the four-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	33
Tri-University Meson Facility	137
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, 2003 there were seventeen legal actions pending for which no liability is recognized.

SCHEDULE 1
RECEIVABLES - NET OF ALLOWANCES (UNAUDITED) AS AT MARCH 31

	2003			2002		
	Other gov. depts.	External parties	Total	Other gov. depts.	External parties	Total
			(in thousands of dollars)			
Accounts receivable		14,682	14,682		16,510	16,510
Accrued receivables		1,795	1,795		1,069	1,069
Refunds of progam expenses		28	28		12	12
Other receivables	531		531	2,536		2,536
Sub-total	531	16,505	17,036	2,536	17,591	20,127
Less: allowance for doubful accounts		1,038	1,038		1,115	1,115
Total accounts receivable - net	531	15,467	15,998	2,536	16,476	19,012

SCHEDULE 2
INVESTMENT - H.L. HOLMES FUND (UNAUDITED) AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	2003	2002
	(in thousands of dollars)	
Investment at beginning of period, April 1	3,256	3,256
Net income during year	455	
Investment at end of period, March 31	3,711	3,256

SCHEDULE 3
PREPAID EXPENSES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Subscriptions (journals, magazines, libraries, etc)	9,852	9,361
Memberships (professional and scientific associations, credit bureaus, etc.)	962	284
Total	10,814	9,645

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 4
FIXED ASSETS (UNAUDITED)

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2002	Additions during year	Deletions during year		Closing balance March 31, 2003
				Disposals	Write-offs	
	%		(in thousands of dollars)			
Land	*	9,632	1,280			10,912
Buildings	4	294,249	145		23	294,371
Facilities[3]	4					
Works and infrastructure	4	16,910				16,910
Machinery and equipment	20	360,280	48,950	4,028	1,495	403,707
Informatics equipment	20	83,735	5,876	3,207	744	85,660
Informatics software[4]	20	666	1,348	41		1,973
Aircrafts	10	9,909				9,909
Motor vehicles	20	2,445	280	173		2,552
Buildings under construction	*	40,341	61,802	37		102,106
Works in progress	*	1,370	2,779			4,149
In-house software	*		1,183			1,183
Other	*	732	336	36		1,032
Total		820,269	123,979	7,522	2,262	934,464

AMORTIZATION SCHEDULE

Fixed assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2002 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2003
			Disposals	Write-offs		
	%		(in thousands of dollars)			
Buildings	4	155,791		17	11,598	167,372
Facilities	4					
Works and infrastructure	4	8,798			594	9,392
Machinery and equipment	20	229,802	1,605	1,239	22,067	249,025
Informatics equipment	20	66,858	3,237	743	6,180	69,058
Informatics software	20	45	3		245	287
Aircrafts	10	8,138			491	8,629
Motor vehicles	20	1,735	168		235	1,802
Total		471,167	5,013	1,999	41,410	505,565

Notes

* Not available.

(1) Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

(2) The straight-line method of depreciation is used.

(3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

(4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

(5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 5
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Accounts payable at year-end	2,798	93,791
Accrued salaries and wages	89,086	1,486
Withholding tax	13	
Other payables to other Government departments	17,720	6,860
Goods and services tax (including HST) payable to CCRA	306	425
Provincial sales tax, excluding HST	78	152
Contractors' holdbacks	3,117	2,335
Total	113,118	105,049

SCHEDULE 6
DEFERRED REVENUES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
Deferred revenues	5,056	5,832
Deferred revenues - specified purpose accounts	22,779	20,221
Total	27,835	26,053

SCHEDULE 7
OTHER LIABILITIES (UNAUDITED) AT MARCH 31

	2003	2002
	(in thousands of dollars)	
General suspense accounts	3	331
Garnished salaries	2	1
Total	5	332

SCHEDULE 9
NON-TAX REVENUES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Sales of goods and services to parties outside the Government		
Rights and privileges	7,240	4,539
Lease and use of property	2,075	2,036
Services of a non-regulatory nature	1,412	1,534
Sales of goods and information products	10,771	5,648
Other fees and charges	53,281	49,909
	74,779	63,666
Sales of goods and services to parties within the Government		
Rights and privileges	613	607
Lease and use of property	15	111
Services of a non-regulatory nature	4,082	3,421
Sales of goods and information products	65	77
	4,775	4,216
Gains on disposal of non-capital assets to outside parties	308	93
Interest on overdue accounts receivable		4
Interest H.L. Holmes Fund	456	
Revenues from joint project and cost sharing agreements	16,874	22,825
Post Capitalization Revenue	4,060	
Total	101,252	90,804

National Research Council of Canada— *Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 10
EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Transfer payments		
Other transfers to individuals	142	
Industrial development payments	140,114	142,846
Other transfers to international organisations	6,914	6,234
	147,170	149,080
Personnel operating expenses		
Salaries and wages (including allowances)	246,366	236,038
Employer contribution costs	48,776	34,824
	295,142	270,862
Operating and maintenance expenses	169,294	146,690
Amortization expenses on capital assets (Schedule 4)		
Buildings and facilities	11,598	11,597
Works and infrastructure	593	593
Machinery and equipment	22,067	19,034
Informatics equipment	6,180	6,385
Informatics purchased and developed software	246	59
Aircraft	491	464
Motor vehicles	235	201
	41,410	38,333
Loss on disposal of physical assets	217	119
Loss on foreign exchange		133
Loss on foreign exchange revaluations at year-end	141	23
Interest on overdue suppliers accounts		1
Bad debts	1,030	550
Losses on write-offs and write-downs	598	90
Total	655,002	605,881

National Research Council of Canada—*Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Continued*

SCHEDULE 12

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of authorities	Total available for use in the CY	Used in the CY	Lapsed or (overexpended)	Available for use in subsequent years	Used in the PY
	(in thousands of dollars)				
Operating expenditures	336,027	332,501	3,526		310,871
Capital expenditures	98,431	98,378	53		66,983
Grants and contributions	147,240	147,188	52		149,785
Spending of revenues pursuant to paragraph 5 (1)(e) of the *National Research Council Act*	99,904	91,304		8,600	77,934
Contributions to employee benefit plans	48,776	48,776			34,824
Spending of proceeds from the disposal of surplus Crown assets	748	730		18	851
Program total (Budgetary)	731,126	718,877	3,631	8,618	641,248

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Total available for use in the CY	Used in the CY	Lapsed or (overexpended)	Available for use in subsequent years	Used in the PY
	(in thousands of dollars)				
Research and technology innovation	460,025	429,084	27,563	3,378	378,848
Support for innovation and the national science and technology infrastructure	183,021	179,558	(1,392)	4,855	172,349
Program management	88,080	110,235	(22,540)	385	90,051
Program total (Budgetary)	731,126	718,877	3,631	8,618	641,248

National Research Council of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—*Concluded*

SCHEDULE 13
RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2003	2002
	(in thousands of dollars)	
Net results (Deficit)	553,750	515,077
Adjustments for items not affecting appropriations		
Less:		
Amortization of capital assets	(41,410)	(38,333)
Trust fund	(18,102)	(18,330)
Vacation pay	2,907	(9,507)
Bad debt write-offs	(1,030)	(550)
Loss on foreign exchange	(141)	(157)
Net loss on disposal of assets	(217)	(119)
Loss on write-off and write-down of assets	(598)	(40)
Sub-total	(58,591)	(67,036)
Add:		
Revenues	101,252	90,804
Reallocation of capital asset expenditures	66,751	42,041
Prepayments	1,168	9,645
Adjustment of previous year's accounts payable - PAYE	1,475	3,295
Adjustment of prior years expenditures	98	929
Year-end adjustment for oustanding invoices (expenditures)	3,190	173
Sub-total	173,934	146,887
Adjustments for items affecting appropriations		
Add:		
Capital acquisitions	49,631	46,156
Inventory purchased	153	126
Advances		38
Sub-total	49,784	46,320
Total appropriations used	718,877	641,248

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

DAVID J. McGUINTY
President and Chief Executive Officer

EUGENE NYBERG
Corporate Secretary and Director of Operations

Ottawa, Canada
June 26, 2003

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2003 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 26, 2003

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2003	2002
	$	$
ASSETS		
Financial assets		
Due from Consolidated Revenue Fund	239,831	850,733
Receivables (Note 4)	8,745	51,235
Publication inventory for resale	50,018	62,642
	298,594	964,610
Non-financial assets		
Prepayments	18,538	12,765
Capital assets (Note 5)	403,104	398,176
	421,642	410,941
Total assets	720,236	1,375,551

	2003	2002
	$	$
LIABILITIES AND EQUITY OF CANADA		
Current liabilities		
Accounts payable and accrued liabilities (Note 6)	354,449	978,644
EQUITY OF CANADA	365,787	396,907
Total liabilities and Equity of Canada	720,236	1,375,551

Commitments (Note 8)
The accompanying notes form an integral part of these statements.

Approved by:

HARVEY L. MEAD
Chair

DAVID J. McGUINTY
President and CEO

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Equity of Canada, beginning of year	396,907	150,380
Net cost of operations	(5,661,500)	(5,431,321)
Services provided without charge (Note 3)	309,000	227,000
Net change in due from Consolidated Revenue Fund	(610,902)	(304,183)
Net cash provided by Government	5,932,282	5,755,031
Equity of Canada, end of year	365,787	396,907

The accompanying notes form an integral part of these statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Revenues		
Funding from other Government departments (Note 3)	82,636	1,289,000
Donations and cost-sharing revenues (Note 7)	7,500	283,155
Sale of publications	3,857	9,184
Total revenues	93,993	1,581,339
Expenses		
Operating		
Salaries and employee benefits	2,263,240	2,002,706
Professional and special services	1,706,469	2,493,589
Rentals	410,209	325,552
Transportation and communication	405,914	861,078
Publications	374,752	764,076
Amortization	109,680	47,056
Furniture and equipment	59,530	106,300
Utilities, materials and supplies	42,800	51,236
Repairs and maintenance	26,975	22,242
	5,399,569	6,673,835
Executive committee		
Travel and living expenses	5,978	14,650
Honoraria	5,146	3,970
	11,124	18,620
Other committees		
Travel and living expenses	204,360	189,800
Honoraria	140,440	130,405
	344,800	320,205
Total expenses	5,755,493	7,012,660
Net cost of operations	5,661,500	5,431,321

The accompanying notes form an integral part of these statements.

National Round Table on the Environment and the Economy—*Continued*

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

	2003	2002
	$	$
Operating activities		
Net cost of operations	5,661,500	5,431,321
Non-cash items included in cost of operations:		
Less:		
Amortization of capital assets	(109,680)	(47,056)
Services provided without charge	(309,000)	(227,000)
Statement of financial position adjustments:		
Decrease in deferred revenues		73,774
Decrease in accounts payable and accrued liabilities	624,195	190,397
Decrease in receivables	(42,490)	18,345
Decrease in publication inventory for resale	(12,624)	(4,368)
Increase in prepayments	5,773	8,015
Cash used in operating activities	5,817,674	5,443,428
Investing activities		
Acquisition of capital assets	114,608	311,603
Cash used in investing activities	114,608	311,603
Net cash provided by Government	5,932,282	5,755,031

The accompanying notes form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the environment and economy in decision making in all sectors, by conducting studies, organizing multistakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

(a) Parliamentary Appropriations

The Round Table is financed mainly by the Government of Canada through Parliamentary appropriations. Parliamentary appropriations are disclosed in the Statement of Equity of Canada. Appropriations provided to the Round Table do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament.

(b) Due from Consolidated Revenue Fund (CRF)

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further Parliamentary appropriations, in order to discharge its liabilities.

National Round Table on the Environment and the Economy—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(c) Pension plan

The Round Table's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

(d) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

(e) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(f) Capital assets

Capital assets with an acquisition cost of $2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

Asset class	Useful life
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used are amortization of capital assets and write-down and write-offs of inventory of publications for resale.

3. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the Round Table received funding in the amount of $82,636 (2002 - $1,289,000) from other Government departments for specific projects.

The Round Table also incurred expenses of $1,458,289 (2002 - $1,055,853), including $309,000 (2002 - $227,000) for services provided without charge. Services provided without charge include $269,000 (2002 - $185,000) for the rental of space, $38,000 (2002 - $40,000) for audit services and $2,000 (2002 - $2,000) for payroll administration services.

4. Receivables

	2003	2002
	$	$
Other Government departments	8,076	34,991
External parties	669	16,244
Total receivables	8,745	51,235

5. Capital assets

	Cost as at April 1, 2002	Acquisitions	Cost as at March 31,2003
	$	$	$
Leasehold improvements	182,521	65,011	247,532
Informatics and purchased software	217,751	17,630	235,381
Furniture and equipment	142,226	31,967	174,193
	542,498	114,608	657,106

	Accumulated amortization	Net book value at March 31, 2003	Net book value at April 1, 2002
	$	$	$
Leasehold improvements	44,283	203,249	179,491
Informatics and purchased software	146,297	89,084	124,034
Furniture and equipment	63,422	110,771	94,651
	254,002	403,104	398,176

Amortization expense for the year ended March 31, 2003 is $109,680 (2002 - $47,056).

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Accounts payable and accrued liabilities

	2003	2002
	$	$
Trade	318,284	782,454
Other Government departments	36,165	196,190
Total accounts payable and accrued liabilities	354,449	978,644

7. Pension Plan

The Round Table and its employees contribute equally in the Public Service Superannuation Plan. The Round Table's contribution during the year was $248,061 (2002 - $208,516).

8. Commitments

The Round Table entered into a long-term lease for an office photocopier with a remaining value of $47,390. The future minimum payments are as follows:

	$
2003-2004	12,100
2004-2005	12,100
2005-2006	12,100
2006-2007	11,090

9. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Round Table has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below.

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2003	2002
	$	$
Net cost of operations	5,661,500	5,431,321
Adjustments for items not affecting appropriations		
Less:		
Amortization	(109,680)	(47,056)
Services provided without charge	(309,000)	(227,000)
Vacation pay and compensatory time	(13,622)	(35,021)
Inventory used	(12,624)	(4,368)
Add:		
Increase in prepayments	5,773	8,015
	5,222,347	5,125,891
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	114,608	311,603
Expenses to produce publications for resale	3,857	9,184
	118,465	320,787
Total Parliamentary appropriations used	5,340,812	5,446,678

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2003	2002
	$	$
Parliamentary appropriation—Voted:		
Vote 40 and 40(b)—Operating expenditures	5,064,600	5,331,500
Statutory appropriation—Voted:		
Contributions to employee benefit plans	352,861	308,000
Publication revenue in accordance with section 29.1(1) of the *Financial Administration Act*	3,857	9,184
	5,421,318	5,648,684
Less: lapsed appropriations—operations	(80,506)	(202,006)
Total Parliamentary appropriations used	5,340,812	5,446,678

Natural Sciences and Engineering Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2003 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

May 30, 2003

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2003 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 2003

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	2,458	4,716
Accounts receivable (Note 4)	661	1,471
Advances	1,253	341
Total financial assets	4,372	6,528
Non-financial assets		
Prepaid expenses	74	66
Capital assets (Note 5)	3,496	2,840
Total non-financial assets	3,570	2,906
	7,942	9,434

	2003	2002
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	2,875	5,153
Allowances for employee vacation and compensatory benefits	1,056	997
Other liabilities (Note 7)	924	1,123
Allowance for employee severance benefits (Note 8)	3,015	2,659
Total liabilities	7,870	9,932
Net assets / (liabilities)	72	(498)
	7,942	9,434

Commitments (Note 10)
The accompanying notes form an integral part of these financial statements.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Revenues		
Interest on overdue accounts receivable	2	
Gain on sale of surplus Crown assets		6
Total revenues	2	6
Expenses		
Grants and scholarships		
Discovery grants	320,873	304,263
Research partnerships	150,629	137,972
Training scholarships and fellowships	91,733	81,973
Canada research chairs	47,425	27,025
General support	5,079	4,275
	615,739	555,508
Operations (Note 11)		
Salaries and employee benefits	22,198	19,108
Professional and special services	6,064	5,124
Transportation and communications	3,396	3,122
Rentals	1,977	1,915
Information	1,758	2,144
Amortization of capital assets	1,012	755
Utilities, materials and supplies	788	1,305
Repair and maintenance	691	392
	37,884	33,865
Total expenses	653,623	589,373
Refunds of previous years' expenditures and other adjustments	(741)	(1,240)
Net cost of operations	652,880	588,127

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS/LIABILITIES FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Net liabilities, beginning of year	(498)	(1,513)
Net cost of operations	(652,880)	(588,127)
Services provided without charge by other Government departments (Note 11)	2,868	2,698
Net cash provided by Government (Note 3c)	652,840	586,328
Change in due from the Consolidated Revenue Fund	(2,258)	116
Net assets / (liabilities), end of year	72	(498)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2003	2002
Operation activities		
Net cost of operations	652,880	588,127
Non-cash items included in net cost of operations:		
Gain on sale of surplus Crown assets		6
Bad debt expense	(3)	
Amortization of capital assets (Note 5)	(1,012)	(755)
Services provided without charge by other Government departments (Note 11)	(2,868)	(2,698)
Statement of financial position adjustments:		
Variation in accounts receivable	(810)	904
Variation in advances	912	330
Variation in prepaid expenses	8	(103)
Variation in accounts payable and accrued liabilities	2,278	(1,338)
Variation in allowances for employee vacation and compensatory benefits	(59)	(289)
Variation in other liabilities	199	117
Variation in allowance for employee severance benefits	(356)	(270)
Cash used in operating activities	651,169	584,031
Investing activities		
Proceeds from disposal of surplus Crown assets		(6)
Acquisitions of capital assets (Note 5)	1,671	2,303
Cash used in investing activities	1,671	2,297
Net cash provided by Government	652,840	586,328

The accompanying notes form an integral part of these financial statements.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net assets/(liabilities).

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Services provided without charge by other Government departments and agencies

Services provided without charge by other government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net assets / (liabilities).

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful
Leasehold improvements	life or the term of the lease

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net results of operations to total Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cost of operations	652,880	588,127
Adjustments for items not affecting appropriations:		
Add:		
Gains on disposal of surplus Crown assets		6
Interest on overdue accounts receivable	2	
Refunds of previous years' expenditures and other adjustments	741	1,240
Less:		
Amortization of capital assets	(1,012)	(755)
Vacation and compensatory pay	(59)	(289)
Services provided without charge by other Government departments and agencies	(2,868)	(2,698)
Severance benefits	(356)	(270)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	1,671	2,304
Prepaid expenses	74	(103)
Other adjustments	(66)	(5)
Total Parliamentary appropriations used	651,007	587,557

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Grants and scholarships		
Main estimates - Vote 95	608,101	575,548
Add: supplementary estimates	41,500	6,935
Less: grants and scholarships lapse	(33,862)	(26,975)
Grants and scholarships expenditures	615,739	555,508
Operating expenditures		
Main estimates - Vote 90	30,360	28,738
Add: supplementary estimates, salary increments	2,272	1,916
Less: operating lapse	(519)	(1,293)
Operating expenditures	32,113	29,361
Statutory contributions to employee benefit plans	3,155	2,688
Total Parliamentary appropriations used	651,007	587,557

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government	652,840	586,328
Refunds of prior year's expenditures	741	1,240
Variation in accounts receivable	810	(904)
Variation in advances	(912)	(330)
Variation in accounts payable and accrued liabilities	(2,278)	1,338
Variation in other liabilities	(199)	(117)
Other adjustments	5	2
Total Parliamentary appropriations used	651,007	587,557

4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Other Government departments	366	1,299
Outside parties	311	185
Allowance for doubtful accounts	(16)	(13)
Total accounts receivable	661	1,471

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

5. Capital assets

	2003				2002
Capital asset class	Opening balance	Net additions for the year	Accum. Amort.	Net book value	Net book valuee
	(in thousands of dollars)				
Informatics	2,694	333	(2,385)	642	733
Software	625	1,069	(316)	1,378	562
Other equipment	201	32	(102)	131	112
Furniture	1,790	237	(1,358)	669	640
Leasehold improvements	851		(175)	676	793
Total	6,161	1,671	(4,336)	3,496	2,840

Amortization expense for the year ended March 31, 2003 is $1,011,943 ($754,571 in 2002).

6. Accounts payable and accrued liabilities

	2003	2002
	(in thousands of dollars)	
Other parties	2,399	4,501
Other Government departments	476	652
Total accounts payable and accrued liabilities	2,875	5,153

7. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of changes in the account are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year	1,123	1,240
Funds received	433	460
Interest received	26	38
Disbursements	(658)	(615)
Balance, end of year	924	1,123

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to $2,370,896 ($1,819,776 in 2002).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	(in thousands of dollars)	
Allowance for employee severance benefits beginning of year	2,659	2,389
Expense for the year	424	367
Benefits paid during the year	(68)	(97)
Allowance for employee severance benefits, end of year	3,015	2,659

9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government.

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to $11,292,017 ($11,718,915 in 2002). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

10. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2003 are payable as follows:

	(thousands of dollars)
2003-2004	414,844
2004-2005	324,064
2005-2006	186,077
2006-2007	80,060
2007-2008 and subsequent years	85,225

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2003-2004	2,938
2004-2005	2,936
2005-2006	2,916
2006-2007	2,727
2007-2008 and subsequent years	16,363

11. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at their estimated fair value in the financial statements as follows:

	2003	2002
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	1,500	1,500
Payroll and banking services provided by Public Works and Government Services Canada	33	33
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,269	1,090
Audit services provided by the Office of the Auditor General of Canada	55	64
Worker's compensation coverage provided by Human Resources Development Canada	11	11
Total services provided without charge	2,868	2,698

12. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

Parks Canada Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Parks Canada Agency are the responsibility of management and have been approved by the Executive Board of the Agency as recommended by the Finance Committee of the Agency.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Where alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Management has prepared the financial information presented elsewhere in this annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Agency's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations, the *Parks Canada Agency Act*, and internal policies of the Agency. Internal audits are conducted to assess the performance of management controls and practices.

The Agency's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Chief Executive Officer of the Agency and to the Minister of Canadian Heritage.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

September 2, 2003

AUDITOR'S REPORT

TO THE CHIEF EXECUTIVE OFFICER OF PARKS CANADA AGENCY AND TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of Parks Canada Agency as at March 31, 2003 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. Au audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 2, 2003

Parks Canada Agency—*Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Current assets		
Cash entitlements (Note 3)		
General operations account	57,593	72,904
Specified purpose accounts	487	508
	58,080	73,412
Accounts receivable	4,952	4,735
Inventory of consumable supplies (Note 4)	4,912	5,826
	67,944	83,973
Property, plant and equipment (Note 5)	1,458,509	1,499,655
Collections and archaeological sites (Note 6)	1	1
	1,526,454	1,583,629

	2003	2002
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government departments and agencies	12,898	11,783
Others	54,100	68,358
	66,998	80,141
Deferred revenue (Note 7)	6,779	6,856
	73,777	86,997
Employee future benefits (Note 8)	39,856	35,278
Provision for environmental clean-up (Note 9)	21,809	21,084
	135,442	143,359
EQUITY OF CANADA	1,391,012	1,440,270
	1,526,454	1,583,629

Contingencies and commitments (Notes 9 and 14).
The accompanying notes are an integral part of the financial statements.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

Parks Canada Agency—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Expenses (Note 10)		
Stewardship of National Heritage Places		
Establishing Heritage Places	14,137	14,526
Protecting Heritage Resources	130,244	131,764
Presenting Heritage Resources	51,691	49,221
	196,072	195,511
Use and enjoyment by Canadians		
Visitor services	154,566	148,476
Townsites	7,998	11,227
Through highways	25,503	24,715
	188,067	184,418
Corporate services		
Managing Parks Canada	46,623	49,184
People management	12,842	12,073
	59,465	61,257
Amortization of property, plant and equipment	77,818	77,806
Net loss on disposal of property, plant and equipment	10,083	541
Total expenses	531,505	519,533
Revenues (Note 11)	78,030	75,108
Net cost of operations (Note 12)	453,475	444,425

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Operating activities		
Net cost of operations	453,475	444,425
Items which do not involve cash:		
Amortization of property, plant and equipment	(77,818)	(77,806)
Net loss on disposal of property, plant and equipment	(10,083)	(541)
Services provided without charge by Government departments	(39,703)	(36,889)
Net change in non-cash working capital balances	12,524	(719)
Increase in employee future benefits	(4,578)	(91)
Increase in provision for environmental clean-up	(725)	(6,167)
Cash used in operating activities	333,092	322,212
Investing activities		
Acquisitions of and improvements to property, plant and equipment	47,485	67,157
Proceeds on disposal of property, plant and equipment	(731)	(367)
Cash used in investing activities	46,754	66,790
Net cash provided by Government	379,846	389,002

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
Balance at beginning of year	1,440,270	1,461,046
Net cost of operations	(453,475)	(444,425)
Services provided without charge by Government departments (Note 13)	39,703	36,889
Net cash provided by Government	379,846	389,002
Change in cash entitlements	(15,332)	(2,242)
Balance at end of year	1,391,012	1,440,270

The accompanying notes are an integral part of these financial statements.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars)

1. Authority and Objectives

In December 1998, Parks Canada Agency was established under the *Parks Canada Agency Act* as a departmental corporation and, when carrying out its operations, it acts as an agent of Her Majesty of Canada. The Parks Canada Agency is a separate entity listed under Schedule II of the *Financial Administration Act* and reports to the Minister of Canadian Heritage. The Agency is not subject to the provisions of the *Income Tax Act*.

The Agency's mandate is to protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, for present and future generations. In carrying out its mandate, the Agency delivers the program set out in the Agency's legislation and authorities.

The authorities for the programs for which Parks Canada is responsible are derived from the *Parks Canada Agency Act*, the *Canada National Parks Act*, the *Historic Sites and Monuments Act*, the *Canada National Marine Conservation Areas Act*, the *Department of Transport Act*, and the *Heritage Railway Stations Protection Act*.

2. Significant Accounting Policies

The Agency's financial statements are prepared in compliance with Canadian generally accepted accounting principles.

a) Parliamentary appropriations:

The Agency is financed mainly by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament. Note 12 provide information regarding the source and disposition of these authorities and a high-level reconciliation between the Net cost of operation and Appropriations used.

b) Deferred revenue:

Deferred revenue includes revenues received in advance of the services to be provided and funds received from external parties for specified purposes. Deferred revenue is recognized as operational revenues when the services are provided.

c) Inventory of consumable supplies:

Consumable supplies are stated at average cost.

d) Property, plant and equipment:

Property, plant and equipment, excluding land, transferred to the Agency as at April 1, 1999, are recorded at their estimated historical cost, less accumulated amortization. The estimated historical cost of the assets was established by deflating the current replacement cost to the year of acquisition or construction using factors based on changes in price indices over time. This approach also took into consideration the overall asset condition and the cost of any improvements and major repair since the original acquisition or construction of the property, plant and equipment.

Property, plant and equipment, excluding land, acquired after April 1, 1999, are recorded at cost. Property, plant and equipment, excluding land, acquired at nominal cost or by donation, are recorded at market value at the time of acquisition and a corresponding amount is credited directly to the Equity of Canada. Improvements that extend the useful life or service potential are recorded at cost.

Amortization is calculated on the straight line method using rates based on the estimated useful life of the assets as follows:

Asset	Useful life
Buildings	25-50 years
Fortifications	50-100 years
Leasehold improvements	2-10 years
Improved grounds	10-40 years
Roads	40 years
Bridges	25-50 years
Canals and marine facilities	25-80 years
Utilities	20-40 years
Vehicles and equipment	3-15 years
Exhibits	5-10 years

Land is recorded using the following valuation basis. Acquired lands are recorded at historical cost. Lands acquired as a result of Confederation or the subsequent joining of a province or territory are recorded at a nominal value. Donated lands are recorded at their estimated market value at time of acquisition with a corresponding amount credited directly to the Equity of Canada.

e) Collections and archaeological sites:

Collections and archaeological sites are recorded at nominal value.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(in thousands of dollars)

f) Employee future benefits:

(i) Severance benefits:

Employee severance benefits are expensed to salary and employee benefits as the benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits liabilities payable on cessation of employment represent obligations of the Agency that are normally funded by future years' appropriations.

(ii) Pension benefits:

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both, the employees and the Agency contribute to the cost of the Plan. The contributions are recognized in the year incurred. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

g) Services provided without charge by Government departments:

Services provided without charge by Government departments are recorded as operating expenses by the Agency at their estimated fair value. A corresponding amount is credited directly to the Equity of Canada.

h) Provision for environmental clean-up:

The Agency records a provision for environmental clean-up in situations where the Agency is obligated or is likely to be obligated to incur costs related to the remediation and removal of contaminated material from environmentally contaminated sites, and the cost can be reasonably estimated following a detailed environmental assessment.

i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the year. Employee-related liabilities, estimated useful lives of property, plant and equipment, environment-related liabilities and contingencies are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Cash Entitlements

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Agency is deposited to the CRF and all cash disbursements made by the Agency are paid from the CRF.

Included in cash entitlements are the following:

a) General operations account:

Cash Entitlement for general operations represents the amount of cash that the Agency is entitled to draw from the Consolidated Revenue Fund of the Government, without further appropriations. As at March 31, 2003, the balance of the general operations account is $57.6 million ($72.9 million in 2002).

b) Specified purpose accounts:

Cash Entitlement for specified purpose accounts represents money received from external organizations which must be used for the purposes for which they are received. As at March 31, 2003, the Agency has a balance of $0.5 million ($0.5 million in 2002) for specified purpose accounts.

4. Inventory of Consumable Supplies

The inventory of consumable supplies as at March 31 consists of the following:

	2003	2002
Construction material and supplies	712	928
Equipment, materials and supplies	691	929
Miscellaneous other supplies	639	625
Top soil, sand, gravel and other crude material	624	779
Printed books, publications and maps	551	565
Fabricated wood and metal products	530	686
Fuel and other petroleum products	512	568
Uniforms and protective clothing	335	223
Safety equipment	318	523
	4,912	5,826

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(in thousands of dollars)

5. **Property, plant and equipment**

	Closing historical cost as at March 31, 2002	Net additions for the year ended March 31, 2003[1]	Closing historical cost as at March 31, 2003	Accumulated amortization as at March 31, 2003	Net book value as at March 31, 2003	Net book value as at March 31, 2002
Buildings, fortifications and leasehold improvements	686,986	8,059	695,045	395,055	299,990	306,728
Improved grounds	556,105	1,214	557,319	403,115	154,204	171,957
Roads	911,856	5,668	917,524	529,772	387,752	398,062
Bridges	140,781	1,656	142,437	71,012	71,425	72,099
Canal and marine facilities	502,356	8,210	510,566	234,593	275,973	274,963
Utilities	160,781	(15,904)	144,877	77,540	67,337	72,315
Vehicles and equipment	118,671	297	118,968	85,965	33,003	36,914
Exhibits	87,645	6,728	94,373	70,466	23,907	22,000
	3,165,181	15,928	3,181,109	1,867,518	1,313,591	1,355,038
Land (Note 2d)						
Acquired land	124,724	301	125,025		125,025	124,724
Crown land	1		1		1	1
Donated land	19,892		19,892		19,892	19,892
	144,617	301	144,918		144,918	144,617
Total property, plant and equipment	3,309,798	16,229	3,326,027	1,867,518	1,458,509	1,499,655

[1] Includes all acquisitions, dispositions and write-offs in the year.

The Agency owns over 27 million hectares of land, the majority of which comprise the 39 national parks and national park reserves representing 25 of the 39 natural regions of Canada. During the year, the Agency spent $0.3 million ($5.8 million in 2002) on the acquisition of land. The total cost of property, plant and equipment includes $66.3 million ($69.3 million in 2002) of construction in progress.

6. Collections and Archaeological Sites

Core to the Agency's mandate to protect and present nationally significant examples of our cultural heritage is the management of collections and archaeological sites. Although not capitalized like other cultural assets such as buildings or fortifications, these treasures have inestimable cultural value.

a) Collections:

The Agency manages collections that are made up of archaeological and historical objects.

The collection of archaeological objects includes specimens and records that represent a cross-section of human habitation and activities. These holdings consist of a range of functional groups of artifacts that represent domestic activities to industrial processes and includes tools, ships' fittings, as well as soil and botanical samples.

The collection of historic objects dates from the 10th century to the present day. They encompass ethnographic material, civilian, military and fur trade items, furniture and furnishings, tools and documents.

In addition, the Agency manages a collection of reproductions including period costumes, tools and furniture that have been copied from original objects or made based on historical data.

b) Archaeological sites:

An archaeological site encompasses surface, subsurface, or submerged remains of human activity. Archaeologists define a site by identifying the different activities that were conducted within an area. There are thousands of archaeological sites identified within Canada's 148 national historic sites, 39 national parks, and 2 marine conservation areas. The types of sites vary greatly, from Aboriginal villages, hunting camps, observation areas, and animal processing areas, to European fur trade and military posts, battlefields, shipwrecks, homesteads, and transportation and industrial sites.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(in thousands of dollars)

7. Deferred Revenue

Included in the deferred revenue total of $6.8 million ($6.9 million in 2002) is an amount of $6.3 million ($6.4 million in 2002) representing the balance, at year end, for entrance fees, recreational fees, and rentals/concessions fees collected in advance.

The remaining $0.5 million ($0.5 million in 2002) of deferred revenue, represents monies received from external organizations which must be used for specified purposes.

8. Employee Future Benefits

a) Severance benefits:

The Agency uses the actuarially determined government wide ratio for calculating the liability for employee severance benefits. The employee severance benefit liability, including the short-term portion, is determined to be $41.4 million ($36.4 million in 2002). The amount expensed to salary and benefits in the period was $6.8 million ($2.1 million in 2002).

b) Pension benefits:

Contributions by the Agency to the Public Service Superannuation Plan of $26.3 million ($25.6 million in 2002) and by employees of $11.0 million ($10.7 million in 2002) are expensed to salary and employee benefits in the period incurred and represent the total cost under the Plan.

9. Contingencies

a) Claims:

In the normal course of business, claims have been made against the Agency totaling approximately $37.1 million, excluding interest, for alleged damages and other matters. The final outcome of these claims is not presently determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Agency in all of these actions is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which liability is considered likely and the cost can be reasonably estimated.

b) Provision for environmental clean-up:

The Agency has 312 sites that are known or suspected of contamination. Based on the detailed studies conducted thus far on 259 of these sites, the Agency assesses the liability at $21.8 million ($21.1 million in 2002) and the contingency for environmental clean-up at $119.5 million ($119.5 million in 2002).

The Agency recorded a provision for environmental clean-up in situations where the Agency is likely to be obligated to the remediation and removal of contaminated material from contaminated sites. The provision is determined based on recommendations from engineering reports and based on local experience. The cost of future activities is estimated in current dollars. The final liability may be more than the current amount estimated since the overall remediation costs are unknown.

The contingency reflects the suspected costs or potential additional costs associated with situations where it is uncertain whether the Agency is obligated, or where it is unlikely that the Agency will incur full remediation costs.

10. Summary of Expenses by Major Classification

	2003	2002
Salaries and employee benefits	275,806	269,265
Amortization	77,818	77,806
Professional and special services	48,205	46,703
Utilities, materials and supplies	40,837	39,537
Transportation and communication	23,321	23,619
Accommodation provided without charge	13,890	13,535
Rentals	10,939	9,833
Payments in lieu of taxes	10,697	10,280
Net loss on disposal of property, plant and equipment(1)	10,083	541
Repairs and maintenance	9,461	10,201
Information	5,466	5,346
Grants and contributions	3,721	4,741
Environmental clean-up	725	7,864
Other miscellaneous expenses	536	262
	531,505	519,533

(1) As at April 1st, 2002 Treasury Board approved under section 8(c) of the *Parks Canada Agency Act*, the transfer of the Agency's property, plant and equipment with a cost of $26.7 million to the Municipality of Jasper resulting in a loss on disposition of $9.8 million. The remaining net loss is from the disposition of other property, plant and equipment.

Parks Canada Agency—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*
(in thousands of dollars)

11. Summary of Revenues by Major Classification

	2003	2002
Entrance fees	35,169	31,904
Recreational fees	18,749	16,479
Rentals and concessions	14,815	14,673
Other operating revenues	4,647	6,365
Staff housing	2,403	2,332
Townsites revenues	2,247	3,355
	78,030	75,108

12. Parliamentary Appropriations

a) Appropriations used:

	2003	2002
Appropriations voted:		
Vote 110 - Program expenditures	381,366	372,740
Vote 115 - New parks and historic sites account	3,908	16,500
Statutory appropriations:		
Revenue pursuant to section 20 of the *Parks Canada Agency Act*	78,038	73,896
Contributions to employee benefits plan	40,484	33,803
Enterprise Units Revolving Fund [1]		(455)
Townsites Revolving Fund [1]		413
Total appropriations	503,796	496,897
Less:		
Amount available in future year	62,753	26,192
Appropritations used	441,043	470,705

[1] Treasury Board approved the repeal of Section 3 of the *Revolving Funds Act*, as at March 31, 2002 for the Revolving Funds following the assessment of their mandate and a viability review. Revolving fund expenditure are now included under vote 110 - program expenditures while revenues are reflected in operational revenue pursuant to section 20 of the *Parks Canada Agency Act*.

b) Reconciliation to Government funding:

	2003	2002
Net cost of operations	453,475	444,425
Statutory revenue pursuant to section 20 of the *Parks Canada Agency Act*	78,038	73,896
Items not affecting funding:		
Amortization of property, plant and equipment	(77,818)	(77,806)
Services provided without charge by Government department	(39,703)	(36,889)
Net loss on disposal of property, plant and equipment	(10,083)	(541)
	(127,604)	(115,236)
Changes in accounts not affecting current year's funding requirements:		
New parks and historic sites account	(1,509)	10,594
Accounts receivable	239	(1,013)
Inventory of consumable supplies	(914)	(1,137)
Employee future benefits	(4,578)	(91)
Accounts payable and accrued liabilities	(2,133)	(1,356)
Provision for environmental clean-up	(725)	(6,167)
	(9,620)	830
Property, plant and equipment funded by appropriations	47,485	67,157
Proceeds on disposal of property, plant and equipment	(731)	(367)
	46,754	66,790
Appropriations used	441,043	470,705

c) New Parks and Historic Sites Account:

The Government of Canada includes in its receipts and expenditures the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the receipts of the specified purpose account be earmarked and that the related payments and expenses be charged against such receipts. The transactions do not represent liabilities to third parties but are internally restricted for specified purposes.

Parks Canada Agency—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*
(in thousands of dollars)

Funds are provided to the New Parks and Historic Sites Account by parliamentary appropriations, proceeds from the sale of lands and buildings that are surplus to operational requirements and all general donations. Furthermore, the Minister of Finance, may, on the request of the Minister of Canadian Heritage, authorize the making of advances of up to $10.0 million to the New Parks and Historic Sites Account. All amounts received remain in this account until eligible expenditures are made for the purpose of establishing or developing new parks or historic sites and heritage areas, in compliance with the terms and conditions set out in the *Parks Canada Agency Act* and related Treasury Board directives.

Details of activities for the fiscal year ended March 31 are highlighted in the following analysis:

	2003	2002
Available at beginning of year	13,128	2,534
Receipts		
Parliamentary appropriation	3,908	16,500
Proceeds on disposal of land and property, plant and equipment	429	534
Donation	401	
	4,738	17,034
Expenditures		
Capital expenditures	4,866	4,923
Contributions	1,381	1,517
	6,247	6,440
Available at end of year	11,619	13,128

13. Related Party Transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. The Agency entered into transactions with related parties for a total of $27.4 million ($26.3 million in 2002) for services provided by Government departments, including an amount of $20.7 million ($19.7 million in 2002) with Public Works and Government Services Canada for architectural and engineering services.

During the year, the Agency received services without charge which are recorded at fair value in the financial statements as follows:

	2003	2002
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	16,999	14,688
Accommodation provided by Public Works and Government Services Canada	13,890	13,535
Services provided by the Department of Canadian Heritage for information management, information technology, finance, human resource and administrative support	7,510	7,510
Salary and associated costs of legal services provided by Justice Canada	829	525
Audit services by the Office of the Auditor General	250	310
Workers compensation coverage provided by Human Resources Development Canada	225	321
	39,703	36,889

14. Commitments

a) The Agency has entered into agreements for leases of equipment and operating leases for accommodations for a total of $13.4 million ($13.5 million in 2002). The agreements show different termination dates, with the latest ending in 2021. Minimum annual payments under these agreements for the next five years are approximately as follows:

2003-04	1,189
2004-05	955
2005-06	737
2006-07	661
2007-08	637

b) The Agency has entered into contracts for operating and capital expenditures for approximately $19.2 million ($12.0 million in 2002). Payments under these contracts are expected to be made over the next three years.

15. Comparative Figures

Some of the prior year's comparative figures have been reclassified to conform to the current year's presentation.

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2003 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

May 30, 2003

Social Sciences and Humanities Research Council—*Continued*

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the statement of financial position of the Social Sciences and Humanities Research Council as at March 31, 2003 and the statements of operations, net liabilities and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 2003

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2003	2002
ASSETS		
Financial assets		
Due from the Consolidated Revenue Fund	1,878	787
Accounts receivable (Note 4)	376	1,285
Advances	322	59
Total financial assets	2,576	2,131
Non-financial assets		
Prepaid expenses	31	20
Capital assets (Note 5)	1,275	1,304
Total non-financial assets	1,306	1,324
	3,882	3,455

	2003	2002
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	1,938	1,572
Allowances for employee vacation and compensatory benefits	663	630
Deferred revenues (Note 7)	458	443
Allowance for employee severance benefits (Note 8)	1,663	1,503
Total liabilities	4,722	4,148
Net liabilities (Note 9)	(840)	(693)
	3,882	3,455

Contingencies (Note 11)
Commitments (Note 12)
The accompanying notes form an integral part of these financial statements.

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Revenues		
Donations for research	10	
Interest on overdue accounts receivable	3	
Total Revenues	13	
Expenses		
Grants and scholarships		
Research grants	69,121	59,118
Research training	32,283	29,736
Strategic	27,035	34,595
Canada Research Chairs	21,042	11,175
Initiative on New Economy	12,484	4,579
Research communication	5,527	5,080
Donations for research	10	
	167,502	144,283
Operations (Note 14)		
Salaries and employee benefits	13,237	11,068
Professional and special services	3,309	2,799
Rentals	1,387	1,452
Transportation and communications	1,320	1,045
Information	719	369
Amortization of capital assets	503	421
Repair and maintenance	240	152
Utilities, materials and supplies	223	331
	20,938	17,637
Total Expenses	188,440	161,920
Refunds of previous years' expenditures and other adjustments	(598)	(402)
Net cost of regular operations	187,829	161,518
Grant expenditures for indirect costs of universities (Note 13)		199,900
Net cost of operations	187,829	361,418

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Net liabilities, beginning of year	(693)	(791)
Net cost of operations	(187,829)	(361,418)
Services provided without charge by other Government departments (Note 14)	2,004	1,883
Net cash provided by Government (Note 3c)	184,587	360,807
Change in due from the Consolidated Revenue Fund	1,091	(1,174)
Net liabilities, end of year	(840)	(693)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2003	2002
	(in thousands of dollars)	
Operating activities		
Net cost of operations	187,829	361,418
Non-cash items included in net cost of operations:		
Bad debt expense	(11)	
Amortization of capital assets (Note 5)	(503)	(421)
Services provided without charge by other Government departments (Note 14)	(2,004)	(1,883)
Statement of financial position adjustments:		
Variation in accounts receivable	(909)	805
Variation in advances	263	54
Variation in prepaid expenses	11	(50)
Variation in accounts payable and accrued liabilities	(366)	346
Variation in allowances for employee vacation and compensatory benefits	(33)	(123)
Variation in deferred revenues	(15)	(18)
Variation in allowance for employee severance benefits	(160)	(322)
Cash used in operating activities	184,102	359,806
Investing activities		
Acquisitions of capital assets (Note 5)	485	1,001
Cash used in investing activities	485	1,001
Net cash provided by Government	184,587	360,807

The accompanying notes form an integral part of these financial statements.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and therefore has no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

- Vacation and compensatory benefits

  Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

  Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. Contributions to the Public Service Superannuation Plan are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada.

- Services provided without charge by other Government departments and agencies

  Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated fair value and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of $2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases Leasehold improvements	Lesser of their useful life or the term of the lease

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(a) Reconciliation of net results of operations to total Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cost of operations	187,829	361,418
Adjustments for items not affecting appropriations:		
Add:		
Interest on overdue accounts receivable	3	
Refunds of previous years' expenditures and other adjustments	598	402
Less:		
Amortization of capital assets	(503)	(421)
Vacation and compensatory pay	(33)	(123)
Services provided without charge by other Government departments and agencies	(2,004)	(1,883)
Severance benefits	(160)	(322)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	485	1,002
Prepaid expenses	31	(50)
Other adjustments	(43)	(3)
Total Parliamentary appropriations used	186,203	360,020

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Grants and scholarships		
Main estimates - Vote 105	180,199	146,883
Add:		
Supplementary estimates	2,251	10,225
One-time grants for indirect costs of universities		199,900
Less:		
Grants and scholarships lapse	(14,958)	(12,825)
Grants and scholarships expenditures	167,492	344,183
Operating expenditures		
Main estimates - Vote 100	14,432	12,477
Add:		
Supplementary estimates, salary increments	2,651	2,403
Less:		
Operating lapse	(9)	(501)
Operating expenditures	17,074	14,379
Statutory contributions to employee benefit plans	1,637	1,458
Total Parliamentary appropriations used	186,203	360,020

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

	2003	2002
	(in thousands of dollars)	
Net cash provided by Government	184,587	360,807
Refunds of prior year's expenditures	598	402
Variation in accounts receivable	909	(805)
Variation in advances	(263)	(54)
Variation in accounts payable and accrued liabilities	366	(346)
Variation in deferred revenues	15	18
Other adjustments	(9)	(2)
Total Parliamentary appropriations used	186,203	360,020

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

4. Accounts receivable

	2003	2002
	(in thousands of dollars)	
Other Government departments	154	503
Outside parties	253	824
Allowance for doubtful accounts	(31)	(42)
Total accounts receivable	376	1,285

5. Capital assets

Capital asset class	2003				2002
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	1,428	245	(1,232)	441	447
Software	316	191	(129)	378	285
Other equipment	135	9	(80)	64	74
Furniture	898	40	(671)	267	328
Motor vehicles	19		(19)		
Leasehold improvements	193		(68)	125	170
Total	2,989	485	(2,199)	1,275	1,304

Amortization expense for the period ended March 31, 2003 is $502,833 ($421,013 in 2002).

6. Accounts payable and accrued liabilities

	2003	2002
	(in thousands of dollars)	
Outside parties	892	1,065
Other Government departments	1,046	507
Total accounts payable and accrued liabilities	1,938	1,572

7. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a $250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 9). The interest generated on the endowment is used to fund scholarships to graduate students in certain fields of Canadian studies. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the transactions related to the endowment are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year	45	36
Interest received	7	9
Balance, end of year	52	45

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE FINANCIAL STATEMENTS—*Continued*

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2003	2002
	(in thousands of dollars)	
Balance, beginning of year	398	389
Restricted donations received	12	1
Interest received	6	8
Fellowships paid	(10)	
Balance, end of year	406	398

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to $1,408,545 ($987,066 in 2002).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2003	2002
	(in thousands of dollars)	
Allowance for employee severance benefits, beginning of year	1,503	1,181
Expense for the year	170	385
Benefits paid during the year	(10)	(63)
Allowance for employee severance benefits, end of year	1,663	1,503

9. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of $250,000. The transactions generated from the endowment are included in deferred revenue (see Note 7a). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2003	2002
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	250	250
Net liabilities excluding endowment fund	(1,032)	(943)
Net liabilities	(782)	(693)

10. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organisations outside the government, which are not included in the statement of operations, amounted to $110,475,000 ($48,225,000 in 2002). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other government departments and organizations.

11. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at $1,920,000. The Council cannot assess the outcome of this complaint on its operations. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year when known.

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

12. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2003 are payable as follows:

	(in thousands of dollars)
2003-2004	157,865
2004-2005	126,077
2005-2006	75,931
2006-2007	38,779
2007-2008 and subsequent years	44,350

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2003-2004	1,531
2004-2005	1,531
2005-2006	1,521
2006-2007	1,370
2007-2008 and subsequent years	7,704

13. Grant expenditures for indirect costs of universities

In 2002, the Council was mandated to administer a program for university indirect costs. This program was a one-time grant expenditure and no costs were incurred in 2003. This program consisted of the awarding of grants to Canadian universities. These grants were for the reimbursement of a portion of the indirect costs associated with the recent increase in federal investments in research performed at universities and their affiliated research hospitals. Payments were aimed at reimbursement of a portion of the expenditures already incurred and, consequently, the funds were provided as a single payment.

14. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2003	2002
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	1,170	1,170
Payroll and banking services provided by Public Works and Government Services Canada	18	18
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	766	633
Audit services provided by the Office of the Auditor General of Canada	50	62
Total services provided without charge	2,004	1,883

15. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

SECTION 3

2002-2003

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency	1,852,849,953
Citizenship and Immigration	2,279,739
Justice—	
Department	3,011,289
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency	208,657,940
Total	2,066,798,921

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount
	$
PURSUANT TO SECTION 23 OF THE FAA	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	1,785
PC 1969-1224, June 17, 1969, remission of Custom duties, GST and Excise taxes in respect of certain goods used for the NATO Infrastructure Project	5,825
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	17,742
PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material	8,878
PC 1975-885, April 22, 1975, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	79
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	74,539,963
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	1,086,282
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the *Income Tax Act*, in respect of certain royalty provisions for Syncrude	215,865,614
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	56,939
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	483,740
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	866,552
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	237,960
PC 1979-395, February 15, 1979, remission of Custom duties and Excise taxes in respect of non-commercial importations with warranty adjustments	20
PC 1982-993, April 1, 1982, remission of Customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft	10,421
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	40,547,176
PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	345,783,938
PC 1984-867, March 15, 1984, remission of GST and Excise taxes on goods imported for meetings in Canada of foreign organizations	602,027
PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	4
PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	97,642
PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	51
PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	104,310
PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	258,968
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	1,301,890
PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	12
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	6,222

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	51,162
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services taxes on passover foods and products of a class not available in Canada	34,432
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	1,149,730,523
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	3,019,139
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the *Excise Tax Act* on machinery and equipment imported into Canada for use in servicing foreign aircraft	15,716
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	9,737,526
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	635
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the *Excise Tax Act*, for use or consumption in Canada solely in the production of goods for export	1,260,290
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	182,700
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,470,061
PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	858
PC 1997-610, April 15, 1997, Remission Order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	929
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's river (Manitoba)	1,159,058
PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Cowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order	(1)
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada	1,673
PC 1998-396, March 19, 1998, amended the income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	9,979

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996	1,197,168
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	611,532
PC 2000-1662, October 23, 2000, Tr'ondëk Hwëch'in (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Tr'ondek Hwech'in for the period September 15, 1998 to October 31, 2000	31,809
PC 2000-1665, October 23, 2000, Champagne and Aishihik First Nations (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Champagne and Aishihik First Nations for the period October 1, 1997 to October 31, 2000	107,485
PC 2000-1666, October 23, 2000, Little Salmon/Carmacks First Nation (GST) Remission Order, remits amounts of GST paid by the First Nation in the context of government activities carried out by the Selkirk First Nation for the period October 1, 1997 to October 31, 2000	224,205
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	185,845
PC 2001-429, March 22, 2001, remission of Income Tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years	189,971
PC 2001-477, March 29, 2001, First Nation of Nacho Nyak Dun (GST) Remission Order remits amounts of GST for the period October 1, 1997 to March 31, 2001 in respect of purchases made in the context of governmental activities of the First Nation of Nacho Nyak Dun that were carried out within their settlement lands	188,367
PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominium units located on leased land	122,422
PC 2002-535, April 11, 2002, James Hildebrand and Lois Hildebrand Remission Order, remits an amount in respect of a GST New Housing Rebate	2,763
PC 2002-736, May 2, 2002, Gateway Hotels Ltd. Remission Order, remits an amount of GST paid in error in respect of video lottery terminals	4,530
PC 2002-1713, October 23, 2002, Robert Barr Remission Order, remits an amount in respect of a GST New Housing Rebate	8,175
PC 2002-1714, October 23, 2002, Parmjit Cheema Remission Order, remits an amount in respect of a GST New Housing Rebate	1,359
PC 2002-1715, October 23, 2002, Ruth Clare Remission Order, remits an amount in respect of a GST New Housing Rebate	1,902
PC 2002-1716, October 23, 2002, David Derksen and Nita Derksen Remission Order, remits an amount in respect of a GST New Housing Rebate	3,150
PC 2002-1717, October 23, 2002, Alfredo Maida and Maria Maida Remission Order, remits an amount in respect of a GST New Housing Rebate	1,137
PC 2002-1718, October 23, 2002, Karen Fraser and Ian Schofield Remission Order, remits an amount in respect of a GST New Housing Rebate	7,532
PC 2002-1895, November 7, 2002, remission of income tax and all relevant interest and penalties payable by Mr. Lajeunesse for the 1997 taxation year and Mr. Merks for the taxation years 1993-1995 consecutively	13,953
PC 2002-1902, November 7, 2002, Steven Hedin Remission Order, remits an amount in respect of a GST New Housing Rebate	2,811
PC 2002-1903, November 7, 2002, Gary DeBoer and Eva DeBoer Remission Order, remits an amount in respect of a GST New Housing Rebate	2,445

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount
	$
PC 2002-1904, November 7, 2002, Conrad Wilkinson Remission Order, remits an amount in respect of a GST New Housing Rebate	4,393
PC 2002-1970, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Mr. Alm for the 1996 taxation year	2,467
PC 2002-1971, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Ms. Wileman for the 2000 taxation year	6,015
PC 2003-59, January 30, 2003, Canadian Heritage Garden Foundation Remission Order, remits an amount in respect of GST paid in error	4,245
PC 2003-96, January 30, 2003, Merril McEvoy-Halston Remission Order, remits an amount of GST in respect of a GST New Housing Rebate	7,234
PC 2003-124, February 6, 2003, Certain Municipalities Remission Order, remits an amount of GST in respect of certain input tax credits erroneously claimed	355,862
PC 2003-227, February 20, 2003, remission of Income tax and all relevant interest and penalties payable by Ms. Goyette for the 1998 and 1999 taxation years	2,455
Total	1,852,849,953

CITIZENSHIP AND IMMIGRATION

Department

Description of the Order	Amount
PC 2001-1913, October 3, 2001, granted remission: a) of the fee of $75 paid or payable under item 3 of the schedule to the *Immigration Act Fees Regulations* for the processing of a duly completed application for a visitor visa to come into Canada once, on condition that the applicant is a participant in the World Youth Day 2002; b) of the fee of $150, paid or payable under item 4 of the schedule to the *Immigration Act Fees Regulations* for the processing of a duly completed application for a visitor visa to come into Canada more than once, on condition that the applicant is a volunteer organizer of the World Youth Day 2002 invited by the Canadian Conference Centre of Catholic Bishops to facilitate and administer the activities of that event	1,923,950
PC 2002-997, June 11, 2002, granted remission of the fee of $975 set out in column III of item 19 of the schedule to the *Immigration Act Fees Regulations*, to the person who paid it if the is paid in respect of a person before they become a permanent resident under the *Immigration and Refugee Protection Act* and the person, at the time they made an application for landing under the former Regulations, was a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (c) of these Regulations; or b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former Regulations, 19 years of age or older and not a spouse of the principal applicant	303,184
PC 2002-997, June 11, 2002, granted remission of the fee of $75 set out in column III of item 3 of the schedule to the *Immigration Act Fees Regulations*, for a returning resident permit if, before the day on which this section comes into force, no decision has been made on the application for the permit or the application has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it	7,805
PC 2002-997, June 11, 2002, granted remission of the fee of $400 set out in column III of item 16 of the schedule to the *Immigration Act Fees Regulations*, to an applicant for the review of an offer of employment made in respect of a family business if, before the day on which this section comes into force, no determination has been made on the family business application or the applicant has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it	44,800
Total	2,279,739

JUSTICE

Department

Description of the Order	Amount
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debt or at that time, is hereby remitted	3,005,248
PC 2001-1605, September 6, 2001, Her excellency the Governor General in Council considering that it is in the public interest to do so, on the recommendation of the Minister of Justice and the Treasury Board, pursuant to subsection 23(2.1)	

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount
	$
(SC.1991, c.24.s. 7.(2)) of the *Financial Administration Act*, hereby makes the annexed Firearms Fees Remission Order (Registration Certificate)	6,041
Total	3,011,289
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF	
CANADA CUSTOMS AND REVENUE AGENCY	
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	165,159
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	6,169
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	29,655
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	424,460
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	44,965,838
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	41,956
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	432,370
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	24,463,648
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	115,613,129
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	125,359
PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	63,348
PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	852,429
PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	3,319,305
PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	17,245,806
PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	498,437
PC 2001-1445, June 14, 2001 remission of Customs duties on refractory bricks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel	530
PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel	410,342
Total	208,657,940

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(1) Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)*—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation .

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code	
A	Write-off
B	Forgiveness
C	Remission (section 23 of the FAA)
D	Waivers

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	352	3,687,153						352	3,687,153
Canadian Food Inspection Agency	A	377	69,393						377	69,393
Canadian Grain Commission—Canadian Grain Commission Revolving Fund	A	52	22,545						52	22,545
CANADA CUSTOMS AND REVENUE AGENCY	A/D	2,008,663	1,637,414,941						2,008,663	1,637,414,941
CANADIAN HERITAGE										
Department	A	12	5,828						12	5,828
Canadian Radio-television and Telecommunications Commission	A/D	8	239,209						8	239,209
National Film Board	A	3	666						3	666
Public Service Commission	A	1	122						1	122
Staff Development and Training Revolving Fund	A	1	28						1	28
CITIZENSHIP AND IMMIGRATION										
Department	A	236	571,574						236	571,574
Immigration loans (formerly Transportation and assistance loans)	A					2b	2,644	664,273	2,644	664,273
ENVIRONMENT										
Department	A/D	953	78,796						953	78,796
FISHERIES AND OCEANS	A/D	639	677,092						639	677,092
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A	3,807	8,725,925						3,807	8,725,925
Canadian International Development Agency	A	1	4,750						1	4,750
HEALTH										
Department	A	466	428,233						466	428,233
Canadian Institutes of Health Research	A	2	4,216						2	4,216
HUMAN RESOURCES DEVELOPMENT										
Department	A	24,042	160,531,780						24,042	160,531,780
Canadian Centre for Occupational Health and Safety	A	13	6,866						13	6,866
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	1	1,373						1	1,373
Council of Yukon First Nations—Elders	A					6b	86	5,505,906	86	5,505,906
Indian Ecomomic Development Fund	B					7b	2	641,638	2	641,638
Native claimants	A					6b	204	23,650,829	204	23,650,829
INDUSTRY										
Department	A	141	4,983,067						141	4,983,067
Atlantic Canada Opportunities Agency	A	122	16,666,299						122	16,666,299
Economic Development Agency of Canada for the Regions of Quebec	A	10	419,382						10	419,382
National Research Council of Canada	A	69	828,342						69	828,342

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Natural Sciences and Engineering Research Council	A	2	627						2	627
Western Economic Diversification	A	44	11,126,414						44	11,126,414
JUSTICE										
Department	C					•	35,991	3,011,289	35,991	3,011,289
Federal Court of Canada	A	28	30,929						28	30,929
Supreme Court of Canada	A	2	70						2	70
NATIONAL DEFENCE										
Department	A	4	8,556						4	8,556
NATURAL RESOURCES										
Department	A/D	511	68,670						511	68,670
Geomatics Canada Revolving Fund	A/D	146	20,761						146	20,761
PRIVY COUNCIL										
Chief Electoral Officer	A	1,003	32,652						1,003	32,652
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	37	460,987						37	460,987
Communication Canada	A	46	2,457						46	2,457
SOLICITOR GENERAL										
Canadian Security Intelligence Service	D	54	66						54	66
Correctional Service	A	167	2,818						167	2,818
CORCAN Revolving Fund	A	23	103,706						23	103,706
Royal Canadian Mounted Police	A	11	50,966						11	50,966
TRANSPORT										
Department	A	198	16,517						198	16,517
VETERANS AFFAIRS	A	28	10,123						28	10,123
		2,042,275	*1,847,303,899*				*38,927*	*33,473,935*	*2,081,202*	*1,880,777,834*
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY	A	41,209	318,829,726						41,209	318,829,726
FISHERIES AND OCEANS	A	1	2,347						1	2,347
INDUSTRY										
Atlantic Canada Opportunities Agency	A	10	151,618						10	151,618
Economic Development Agency of Canada for the Regions of Quebec	A	81	7,482,233						81	7,482,233
TRANSPORT	A	60	34,233						60	34,233
		41,361	*326,500,157*						*41,361*	*326,500,157*
CANADA SMALL BUSINES FINANCING ACT—										
INDUSTRY										
Department	A	373	19,780,720						373	19,780,720
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	209,515[2]	10,064,719[2]						209,515	10,064,719

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(3)	B	1,394	1,221,342						1,394	1,221,342
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT Department	A	35,913	42,187,812						35,913	42,187,812
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(3)	B	5,676	17,618,699						5,676	17,618,699
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY(3)	B	25,303	70,769,748						25,303	70,769,748
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT Department	B	1,815	2,861,364						1,815	2,861,364
PENSION ACT—										
VETERANS AFFAIRS	B	184	497,611						184	497,611
SMALL BUSINESS LOANS ACT—										
INDUSTRY Department	A	1,222	55,931,711						1,222	55,931,711
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	693	447,064						693	447,064
OTHER—										
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans(4)	B	175	6,768						175	6,768
		2,365,899	2,395,191,614				38,927	33,473,935	2,404,826	2,428,665,549
SUMMARY—										
Write-offs	A	214,336	2,060,744,149				2,936 *	30,462,646	217,272	2,091,206,795
Forgiveness	B	244,755	103,487,315						244,755	103,487,315
Remissions (section 23 of the FAA)	C						35,991	3,011,289	35,991	3,011,289
Waivers	D	1,906,808	230,960,150						1,906,808	230,960,150
		2,365,899	2,395,191,614				38,927	33,473,935	2,404,826	2,428,665,549

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* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

(1) See introduction above.

(2) Includes forgiveness of 143 cases amounting to $652,515 pertaining to loan balances pursuant to Sections 10 and 11 of the *Canada Student Financial Assistance Act*.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE AND AGRI-FOOD						
Department	106	85,567	106	85,567		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	566	141,182	37	43,111	529	98,071
Canadian Grain Commission	17	4,925			17	4,925
	690	*232,074*	*143*	*128,678*	*547*	*103,396*
CANADA CUSTOMS AND REVENUE AGENCY	*2,872*	*2,420,849*	*2,714*	*2,039,352*	*158*	*381,497*
CANADIAN HERITAGE						
Department	120	96,389	37	41,256	83	55,133
Canadian Radio-television and Telecommunications Commission	2	245	2	245		
National Archives of Canada	32	7,550			32	7,550
National Film Board	98	49,494	21	11,599	77	37,895
National Library	11	5,015			11	5,015
Parks Canada Agency	233	158,815	10	8,570	223	150,245
Public Service Commission	99	82,584	96	80,773	3	1,811
Status of Women—Office of the Co-ordinator	1	200			1	200
	596	*400,292*	*166*	*142,443*	*430*	*257,849*
CITIZENSHIP AND IMMIGRATION						
Department	443	557,461	442	553,265	1	4,196
Immigration and Refugee Board of Canada	106	56,041	106	56,041		
	549	*613,502*	*548*	*609,306*	*1*	*4,196*
ENVIRONMENT						
Department	259	240,401	42	78,678	217	161,723
Canadian Environmental Assessment Agency	4	2,300			4	2,300
	263	*242,701*	*42*	*78,678*	*221*	*164,023*
FINANCE						
Department	36	34,624	36	34,624		
Auditor General	92	103,352	91	100,852	1	2,500
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	2	1,825			2	1,825
Financial Transactions and Reports Analysis Centre of Canada	6	4,700			6	4,700
Office of the Superintendent of Financial Institutions	13	39,617			13	39,617
	150	*184,418*	*128*	*135,776*	*22*	*48,642*
FISHERIES AND OCEANS	*433*	*326,773*	*295*	*242,948*	*138*	*83,825*
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	157	1,102,849	105	280,068	52	822,781
Canadian International Development Agency	290	837,646	290	837,646		
International Joint Commission	3	2,032	3	2,032		
NAFTA Secretariat, Canadian Section	2	779	1	29	1	750
	452	*1,943,306*	*399*	*1,119,775*	*53*	*823,531*
GOVERNOR GENERAL	*5*	*11,500*			*5*	*11,500*

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
HEALTH						
Department	559	395,717	14	3,905	545	391,812
Canadian Institutes of Health Research	34	166,500	34	166,500		
Patented Medicine Prices Review Board	1	500			1	500
	594	*562,717*	*48*	*170,405*	*546*	*392,312*
HUMAN RESOURCES DEVELOPMENT						
Department	746	527,338	677	442,546	69	84,792
Canada Industrial Relations Board	17	7,800			17	7,800
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	764	*535,938*	*678*	*443,346*	*86*	*92,592*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	*105*	*196,355*	*93*	*158,363*	*12*	*37,992*
INDUSTRY						
Department	473	294,432	434	251,458	39	42,974
Canadian Space Agency	58	123,272	33	43,289	25	79,983
Competition Tribunal	1	500	1	500		
Copyright Board	1	3,140			1	3,140
Economic Development Agency of Canada for the Regions of Quebec	65	20,389	22	11,039	43	9,350
National Research Council of Canada	57	108,257	1	2,499	56	105,758
Natural Sciences and Engineering Research Council	2	5,000			2	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	155	114,575	81	57,892	74	56,683
Western Economic Diversification	12	5,200	12	5,200		
	827	*678,365*	*584*	*371,877*	*243*	*306,488*
JUSTICE						
Department	22	79,419	18	59,133	4	20,286
Canadian Human Rights Commission	9	3,415	9	3,415		
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	76	1,885,224	18	126,261	58	1,758,963
Federal Court of Canada	37	24,700	37	24,700		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	9	3,200	9	3,200		
Supreme Court of Canada	5	7,780	5	7,780		
Tax Court of Canada	9	950			9	950
	169	*2,006,188*	*98*	*225,989*	*71*	*1,780,199*
NATIONAL DEFENCE						
Department	12,684	23,345,240	7,281	15,763,354	5,403	7,581,886
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	2	2,000			2	2,000
	12,687	*23,347,740*	*7,281*	*15,763,354*	*5,406*	*7,584,386*
NATURAL RESOURCES						
Department	263	322,074	210	282,331	53	39,743
Canadian Nuclear Safety Commission	10	9,796	10	9,796		
National Energy Board	6	4,561	6	4,561		
	279	*336,431*	*226*	*296,688*	*53*	*39,743*

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2003		Advances settled in April 2003		Advances outstanding as at April 30, 2003	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PARLIAMENT						
House of Commons	85	58,446	85	58,446		
Library of Parliament	9	3,236	1	686	8	2,550
The Senate	17	7,941	17	7,941		
	111	*69,623*	*103*	*67,073*	*8*	*2,550*
PRIVY COUNCIL						
Department	119	98,698	119	98,698		
Canadian Centre for Management Development	2	2,089	2	2,089		
Canadian Intergovernmental Conference Secretariat	2	450	2	450		
Canadian Transportation Accident Investigation and Safety Board	16	8,050			16	8,050
Chief Electoral Officer	16	7,394	2	1,044	14	6,350
Commissioner of Official Languages	12	2,575			12	2,575
Public Service Staff Relations Board	1	1,000			1	1,000
	168	*120,256*	*125*	*102,281*	*43*	*17,975*
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	445	842,473	402	762,523	43	79,950
Communication Canada	18	8,789			18	8,789
	463	*851,262*	*402*	*762,523*	*61*	*88,739*
SOLICITOR GENERAL						
Department	32	10,950			32	10,950
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	525	477,614	520	471,753	5	5,861
National Parole Board	9	4,375			9	4,375
Royal Canadian Mounted Police	1,598	8,182,736	642	5,534,072	956	2,648,664
	2,165	*10,675,675*	*1,163*	*8,005,825*	*1,002*	*2,669,850*
TRANSPORT						
Department	238	205,318	133	114,986	105	90,332
Canadian Transportation Agency	23	24,862	23	24,862		
	261	*230,180*	*156*	*139,848*	*105*	*90,332*
TREASURY BOARD	*35*	*29,809*	*34*	*29,009*	*1*	*800*
VETERANS AFFAIRS	*119*	*79,863*	*112*	*74,513*	*7*	*5,350*
Total	24,757	46,095,817	15,538	31,108,050	9,219	14,987,767

Losses of public money and property

Information on losses of public money and property is required under theTreasury Board Policy on Losses of Money and Offenses and Other Illegal Acts Against the Crown.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2002-2003

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
CANADA CUSTOMS AND REVENUE AGENCY					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)					
Income tax	158	8,768,905	2,922,585	1,406,252	4,440,068
Goods & services tax/harmonized sales tax	102	13,042,536	556,412	7,258,511	5,227,613
Customs import duties and taxes	9	653,570	401,971	19,021	232,578
Other administered losses	3	186,246	72,334	23,015	90,897
	272	*22,651,257*	*3,953,302*	*8,706,799*	*9,991,156*
Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax	398	46,889,699		(1)	(1)
Goods & services tax/harmonized sales tax	287	98,521,939		(1)	(1)
Customs import duties and taxes	10	9,460,861		(1)	(1)
Other administered losses	6	29,390		(1)	(1)
	701	*154,901,889*			
CANADIAN HERITAGE					
Parks Canada Agency					
Counterfeit money given at gateway	1	10		10	
TRANSPORT					
Department					
Loss of revenues by a contractor refunded by himself	1	1,040	1,040		
	975	177,554,196	3,954,342	8,706,809	164,893,045

(1) These amounts can only be estimated following a court conviction.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department					
Theft of petty cash	1	70		70	
Theft of travel advance	1	700		700	
Fraudulent claims for travel advances	1	8,500			8,500
Canadian Food Inspection Agency					
Loss of receipts	30	30		30	
Loss of petty cash	30	18		18	
Theft of petty cash at the Rimouski Office	30	100		100	
Theft of change fund at the Grand Forks District Office	30	100		100	
CANADA CUSTOMS AND REVENUE AGENCY					
Fraudulent overtime claims	1	5,432	5,432		
Net cashier shortages (shortages of $7,807, overages of $6,403)	1	1,404		1,404	
Theft from petty cash (2 instances)	1	1,243	1,243		
Loss of a petty cash fund	1	125		125	
Loss from a cash float	1	100		100	
CANADIAN HERITAGE					
Department					
Theft of petty cash	1	1,591			1,591
National Archives of Canada					
Loss of petty cash	55	41		41	
National Library					
Cashier shortages (shortages of revenues only)	100	601		601	
Parks Canada Agency					
Theft of petty cash (4)	1	1,053		1,053	
Theft of cash float (4)	1	864		864	
Fraudulent use of telephone calling card	1	1,000		1,000	
Public Service Commission					
Theft of taxi booklets		772			772
CITIZENSHIP AND IMMIGRATION					
Department					
Loss of receipts	1	250		250	
Loss of a complete cashier's float	1	200		200	
Cashier shortages—Canada	1	427		427	
Cashier shortages—Overseas	1	2,091		2,091	
Misappropriation of funds	1	178,540	15,178		163,362
Immigration and Refugee Board of Canada					
Personal use of taxi vouchers	1	519		519	
ENVIRONMENT					
Department					
Misuse of Government acquisition card	1	124			124
FISHERIES AND OCEANS					
Fraudulent use of credit card (3)	1	1,294	1,294		
Loss of public monies—Commercial licence revenue	1	60			60
Theft of petty cash at the Pacific Biological Station	1	1,022			1,022
Theft of petty cash at the CCG Station Kitsilano	1	591			591

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Net cashier shortages		10,579		10,579	
Fraudulent claims for payment (2 cases)		7,141	186	6,955	
Theft of petty cash		74		74	
Counterfeit currency		637		637	
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Employment Insurance	(S)	133,462,360	15,546,856	105,481	117,810,023
Old Age Security	(S)	843,538	35,657		807,881
Canada Pension Plan	(S)	540,077	11,978		528,099
Losses of public money:					
Fraudulent use of a credit card, NS	1	2,219	2,219		
Loss of receipts, PEI	1	50		50	
Counterfeited bank note, Que, HRCC (8 cases)	1	90		90	
Deposit shortage, Que, HRCC	1	40		40	
Loss of money, Que, HRCC	1	50		50	
Loss of receipts, Ont	1	150		150	
Loss of petty cash, Ont	1	99		99	
Loss of petty cash, Man	1	10		10	
Cashiers shortage, Man	1	40		40	
Conterfeited bank note, Sask, HRCC	1	10		10	
Theft of petty cash, Alta	1	348	40	308	
Loss of receipts, BC, HRCC	1	1,290		1,290	
Loss of money, BC	1	190		190	
Counterfeited bank note, BC, HRCC	1	20		20	
Deposit shortage, BC, HRCC	1	10		10	
Cashiers shortage, BC	1	20		20	
Theft of travellers cheques, NHQ	1	600		600	
Fraudulent travel expense claim, NHQ	1	50		50	
Theft of petty cash, NHQ	1	593			593
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Loss of Treaty monies, On		4,688			4,688
INDUSTRY					
Department					
Loss of taxi chits (35 pages) (2 cases)		383		383	
Theft of petty cash (3 cases)		388		388	
Misuse of credit card		4,532			4,532
Atlantic Canada Opportunities Agency					
False or fraudulent claims on contribution agreements	2	883,669		883,669	
Economic Development Agency of Canada for the regions of Quebec					
Theft of petty cash funds		320		320	
False or fraudulent claims for grants and contributions		65,216	4,575		60,641
Social Sciences and Humanities Research Council					
American Express cheques stolen and cashed	1	5,000			5,000
JUSTICE					
Department					
Theft of petty cash at Ottawa's headquarters	1	90	90		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
NATIONAL DEFENCE					
Department					
Fraudulent claims for Education Allowances CFSU (E) Brussels		92,000	4,600		87,400
Discrepancy in a standing advance CFB Esquimalt		695	695		
Discrepancy in a standing advance 8 Wing Trenton		2,500	2,500		
Discrepancy in a standing advance CFB ASU Edmonton		500			500
Discrepancy in a standing advance CFB ASU Edmonton		3,000			3,000
Discrepancy in money held by cashier. 12 Wing Shearwater		451			451
Discrepancy in money held by cashier. 4 Wing Cold Lake		16	16		
Theft of a standing advance CFSU (O) OP Reptile		23,218			23,218
Misappropriation of funds from a standing advance. CFSU (Ottawa)		400	400		
Discrepancy in a standing advance CFB Petawawa		630			630
Misappropriation of funds from a standing advance. CFB ASU Edmonton		23,000			23,000
Discrepancy in a standing advance. CFB Halifax		3,000			3,000
Discrepancy in a standing advance. CFNAHQ DET Whitehorse		6,962	6,962		
Discrepancy in a standing advance. 8 Wing Trenton		6,789			6,789
Theft of Travellers Cheques from custodian CFSU (O) OP Apollo		7,600			7,600
Adjustment to reconcile FMAS with the Cashier Automated System		180		180	
Cashier shortages. The cause could not be determined (possible human error or lost voucher)		4,532		4,532	
Theft of diesel fuel rebates (See note)		41,721	15,181	25,040	1,500
NATURAL RESOURCES					
Department					
Misuse of A.R.I. fleet vehicle acquisition card by an intern	3	300		300	
PRIVY COUNCIL					
Department					
Fraudulent travel claims	1	19,585		19,585	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash	1	122		122	
Receiver General – Cheque Redemption Control					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques					
Forged endorsements (8269 cases)		1,693,526	1,634,606	58,920	
Irregular endorsements (244 cases)		126,600	122,789	3,811	
Not endorsed (1816 cases)		1,281,108	1,136,401	144,707	
Misdirected direct deposit		1,178,782	946,757	232,025	
Others (649 cases)		1,152,609	1,045,360	107,249	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Charged to 2002-2003 Vote	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Foreign accounts					
Forged endorsements (1 case)		318	318		
Not endorsed (2 cases)		84	84		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (3 cases)		150		150	
Misappropriation of funds (2 cases)		34,205	12,533		21,672
Loss of petty cash (4 cases)		275		275	
Royal Canadian Mounted Police					
Loss of money "A" division, petty cash		47	47		
Loss of money "k" division, fines		2,875		2,875	
City of Richmond petty cash fund at Richmond Detachment		240		240	
Sooke Detachement, petty cash		100			100
TRANSPORT					
Department					
Theft of survival equipment	1	184		184	
Theft of cash from travel claim	1	20		20	
		143,751,757	22,551,997	1,621,421	119,578,339

Note: The amounts reported are estimates, which may be altered marginally as a result of further validation.
(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computers (3 cases)	11,615		11,615	
Theft of computers (2 cases)	3,400		3,400	
Theft of a controlled temperature water bath	1,412		1,412	
Theft of electronic mail devices	449		449	
Theft of vehicle license plate	20		20	
Theft of cellular phones (3 cases)	400		400	
Theft of chainshaw	450		450	
Theft of digital camera	1,085		1,085	
Theft of solar panels	1,500		1,500	
Theft of All terrain vehicles (3 cases)	11,268		11,268	
Canadian Food Inspection Agency				
Theft of laptop computers (13 cases)	47,375	2,936	44,439	
Theft of an outboard motor (1 case)	1,743		1,743	
Theft of balances (2 cases)	2,410		2,410	
Theft of briefcase (1 case)	380		380	
Theft of digital camera (2 cases)	2,358		2,358	
Theft of lawnmover (2 cases)	4,888		4,888	
Theft of printer (1 case)	700		700	
Theft of back seat of van (1 case)	2,700		2,700	
Vandalism to Government vehicles (57 cases)	26,356		26,356	
CANADA CUSTOMS AND REVENUE AGENCY				
Theft of computers (34 laptops - 30 incidents)	87,966		87,966	
Theft of computers (18 desk tops - 10 incidents)	29,032		29,032	
Theft of informatic equipment (12 incidents)	12,336		12,336	
Theft of camera: 1 digital, 1 surveillance (2 incidents)	3,890		3,890	
Theft of cellular phones (10 phones)	1,749		1,749	
Theft of 8 custom shirts/2 jackets/2 armoured vests - overalls (5 incidents)	1,751		1,751	
Theft of Art Print (2)	350		350	
Theft of one First Aid Kit	315		315	
Theft of miscellaneous items value less then $200	1,469		1,469	
CANADIAN HERITAGE				
Department				
Theft of laptops (4 cases)	15,220		15,220	
Theft of Palm Pilots (3 cases)	1,220		1,220	
Theft of a projector Epson ELP 7200/715C	8,825		8,825	
Theft of a scanner	450		450	
Theft of a ScanJet 5300 (HP)	298		298	
Theft of the software QuarkXpress 5.0 (Windows)	1,200		1,200	
Theft of a hard drive	125		125	
Theft of a CD ROM	45		45	
Theft of a video card	80		80	
Theft of IBM Netvista RAM	120		120	
Theft of a COMPAQ Deskpro RAM (2 cases)	180		180	
Theft of a CD ROM Burner	300		300	
Theft of a Inuit sculpture	800		800	
National Archives of Canada				
Theft of microcomputers (Pentium)	2,100		2,100	
Theft of strapping machines and tools	500		500	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
National Film Board				
Theft of a computer	6,195		6,195	
Theft of a computer	5,413		5,413	
Theft of a computer	5,124		5,124	
Theft of a computer	4,746		4,746	
Theft of a computer	4,462		4,462	
Theft of a computer	3,936		3,936	
Theft of a computer	3,699		3,699	
Theft of a computer	3,510		3,510	
Theft of a computer	2,829		2,829	
Theft of a computer	1,994		1,994	
Theft of a computer	1,407		1,407	
Theft of a camera	6,050		6,050	
Theft of a video VHS	1,485		1,485	
Theft of a DVD player	525		525	
National Library				
Theft of computer speakers	100		100	
Parks Canada Agency				
Damage due to break-in (3)	10,355		10,355	
Stolen signs	100		100	
Theft of boat trailer	3,000		3,000	
Theft of camera	990		990	
Theft of cell phone	200		200	
Theft of equipment (8)	6,466		6,466	
Theft of fire wood	1,050		1,050	
Theft of laptop computer	2,000			2,000
Theft of various items	8,633	8,633		
Vandalism to building (13)	19,748		19,748	
Vandalism to cemetary gate	200		200	
Vandalism of goverment vehicles (2)	3,799		3,799	
Public Service Commission				
Theft of laptops (3 cases)	8,200		8,200	
Theft of telephones (4 cases)	340		340	
Theft of hand held computer	500		500	
Theft of microcoomputer	1,615	1,615		
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	4,134		4,134	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of clothes at Prevention Centre	100		100	
Theft of projectors (2)	7,000		7,000	
Theft of enforcement officer equipment (172)	10,616		10,616	
Theft of cameras (3)	1,740		1,740	
Theft of microcomputers (5)	14,029		14,029	
Theft of computer monitors (34)	16,800		16,800	
Theft of LAN server (1)	180,962		180,962	
Immigration and Refugee Board of Canada				
Theft of laptop computer (2 cases)	4,500		4,500	
Theft of a projector	6,000		6,000	
Theft of a hard drive	140		140	
Theft of random access memory	40		40	
Theft of a desktop computer	100		100	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
ENVIRONMENT				
Department				
Theft of computer and peripheral equipment (17 cases)	32,490		27,490	5,000
Theft of laptop computers (25 cases)	81,079		77,079	4,000
Theft of cell phones (7 cases)	1,907		1,907	
Theft of tools (6 cases)	18,979		18,129	850
Theft of technical equipment (9 cases)	6,692		6,172	520
Theft of office equipment (8 cases)	4,320		4,320	
Theft of electronic equipment (16 cases)	22,405		22,405	
Theft of vehicles and trailers (3 cases)	45,567	44,944	200	423
Theft of optical equipment (12 cases)	30,353		29,753	600
Theft of fire arms (6 cases)	4,200		1,850	2,350
Theft of clothing and uniforms (3 cases)	1,850		1,050	800
Theft of miscellaneous items (2 cases)	910		910	
Vandalism to vehicles (6 cases)	15,441		15,441	
Vandalism to buildings (2 cases)	694		694	
Damage to building due to a fire	36,000		36,000	
FINANCE				
Department				
Theft of microcomputers (2 cases)	4,625	30		4,595
Auditor General				
Theft of laptop computer (1 case)	2,875		2,875	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of 1 laptop computer	6,000		6,000	
Office of the Superintendent of Financial Institutions				
Laptop computer lost in transit by courier— Cost recovered from courier's insurance	2,605	2,605		
Laptop computer lost by employee	612		612	
FISHERIES AND OCEANS				
Theft of boat (1)	975		975	
Theft of cellular telephone (2)	480		480	
Theft of computer and computer equipment (16)	60,443		60,443	
Theft of fish (1)	8,000		8,000	
Theft of outside maintenance equipment (3)	5,550		5,550	
Theft of outboard motor (2)	1,803		1,803	
Theft of projector (2)	19,365		19,365	
Theft of recreational vehicle (1)	3,221		3,221	
Theft of solar equipment (1)	1,700		1,700	
Theft of snowmobile and damage to fence and locks (1)	20,000	9,500	10,500	
Theft of snowplow (1)	2,089		2,089	
Theft of tools (1)	1,500		1,500	
Theft of truck and truck equipment (3)	9,900		9,900	
Theft of weight scale (1)	730		730	
Theft of welding equipment (1)	18,000		18,000	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of notebook computer (2)	4,766		4,766	
Theft of cellular telephone (3)	577		577	
Theft of VCR	450		450	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
HEALTH				
Department				
Theft/loss of laptops and computers (9 cases)	37,219		37,219	
Theft/loss of laptop and computer equipment (6 cases)	4,880		4,880	
Theft/loss of cellular telephone (9 cases)	2,253		2,253	
Theft/loss of audiovisuals (3 cases)	1,790		1,790	
Theft/loss of palm pilot (2 cases)	1,349		1,349	
Theft/damages of a vehicle (2 cases)	20,493		20,493	
Theft/loss of equipment & office supplies (2 cases)	550		550	
Theft/loss of taxi chit book (2 cases)	1,150		1,150	
Canadian Institutes of Health Research				
Theft of flat screen monitor (5 cases)	2,875		2,875	
Theft of lap top computer (3 cases)	10,091		10,091	
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Vehicle break-in damage to car (2 cases)	3,579		3,579	
Damage to building due to break-in	387		387	
Theft of computer	1,200		1,200	
Theft of a government vehicle	3,500	3,500		
New Brunswick				
Loss of projector	7,645		7,645	
Theft of cellular phone	300		300	
Theft and damage to a government vehicle	3,127			3,127
Theft of computers (4 cases)	8,300		8,300	
Quebec				
Theft of a tape recorder	150		150	
Theft of a briefcase	50		50	
Theft of computer component	150		150	
Loss of cellular phone (2 cases)	220		220	
Theft of laptop computers (13 cases)	32,070		32,070	
Loss of printers (4 cases)	20,000		20,000	
Loss of laptop computer	3,800		3,800	
Theft of computers (30 cases), printers (2 cases) and fax machine	56,700		56,700	
Theft of central processing unit (CPU)	1,090		1,090	
Ontario				
Theft of palm pilot (3 cases)	1,500		1,500	
Loss of palm pilot (2 cases)	1,000		1,000	
Theft of laptop computers (18 cases)	55,309		55,309	
Theft of microcomputers (4 cases)	9,900		9,900	
Loss of microcomputers	2,500		2,500	
Theft of audiovisual equipment (4 cases)	1,682		1,682	
Theft of office equipment and supplies (7 cases)	1,020		1,020	
Theft of computer accessories (5 cases)	2,019		2,019	
Theft of telecommunication equipment (2 cases)	400		400	
Loss of telecommunication equipment (3 cases)	680		680	
Manitoba				
Theft of celullar phone (2 cases)	700		700	
Vandalism to government vehicle	144		144	
Alberta / NWT / Nunavut				
Theft of laptop computers (2 cases)	5,000		5,000	
Vandalism to building	500		500	
Loss of audiovisual equipment	11,000		11,000	
Loss of laptop computers (2 cases)	5,000		5,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
British Columbia / Yukon				
Theft of laptop computers (3 cases)	8,500	500	8,000	
Theft of equipment (3 cases)	2,500		2,500	
Vandalism to government vehicle	2,123		2,123	
Theft of office equipment (4 cases)	3,299		3,299	
NHQ				
Theft of computers (5 cases)	9,270	1,770	7,500	
Theft of monitors (4 cases)	2,755	351	2,404	
Theft of printers (2 cases)	3,879		3,879	
Theft of laptops computers (7cases)	24,983		24,983	
Theft of computer component (3 cases)	600		600	
Loss of cellular phones (2 cases)	583		583	
Loss of electronic organizer/Blackberry (2 cases)	1,098		1,098	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of audio-visual material, Qc	5,595		5,595	
Theft of laptop computer, YT	3,722		3,722	
Theft of laptop computers (2 cases), Ont	8,970		8,970	
Theft of telephone set, Ont	130		130	
Theft of laptop computer, BC	4,104		4,104	
Theft of VCR, Sask	250		250	
Theft of tire, Sask	227		227	
Theft of laptop computers (4 cases), HQ	13,505		13,505	
Missing monitor, HQ	1,674		1,674	
Stolen personal digital assistant (Palm Pilot) (3 cases), HQ	1,639		1,639	
Stolen projector, HQ	6,940		6,940	
INDUSTRY				
Department				
Theft of laptop (7 cases)	23,058		22,658	400
Theft of computer (4 cases)	10,894		10,894	
Theft of Blackberry (4 cases)	1,949		1,949	
Theft of television	400		400	
Theft of VCR (2 cases)	200		200	
Theft of computer equipment (15 pieces) (3 cases)	20,112		20,112	
Theft of electronic agenda - Palm Pilot (3 cases)	1,425		1,425	
Theft of vehicle	25,543			25,543
Theft of spectrum analyzer IPR	15,200			15,200
Theft of wall clock	40		40	
Theft of 18" NEC flatscreen (2 cases)	5,130		5,130	
Theft of whole metric of weight	500		500	
Theft of bag on castors	200		200	
Theft of document case (3 cases)	400		400	
Theft - break and enter (3 cases)	6,530		6,530	
Vandalism to a vehicule (5 cases)	13,785		12,900	885
Canadian Space Agency				
Theft of computer (2 cases)	11,753		11,753	
Theft of mouse (1 case)	100		100	
Theft of cellular phone (1 case)	99		99	
Theft of electronic agenda (1 case)	624		624	
Economic Development Agency of Canada for the Regions of Quebec				
Theft of 7 obsolete computers; 3 keyboards; 1 colour printer	800		800	
National Research Council of Canada				
Theft of microcomputers	10,939		10,939	
Natural Sciences and Engineering Research Council				
Laptops and peripherals	75,000			75,000

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
JUSTICE				
Department				
Theft of a palmpilot (Blackberry)	700		700	
Theft of a laptop	3,000		3,000	
Theft of a palmpilot	130		130	
Canadian Human Rights Tribunal				
Theft of RAM	150		150	
Supreme Court of Canada				
Theft of chairs	1,496		1,496	
NATIONAL DEFENCE				
Department				
Theft of military kit (5532 items)	208,538	1,420	207,118	
Theft of transportation equipment (1 item)	206		206	
Theft of machinery (2 items)	7,195		7,195	
Theft of telecommunication equipment (8 items)	4,297		4,297	
Theft of electronic equipment (22 items)	18,879	230	18,649	
Theft of technical equipment (18 items)	32,863	200	32,663	
Theft of tools (4 items)	4,898		4,898	
Theft of weapons (5 items)	1,146		1,146	
Theft of military specific equipment (1013 items)	38,520		38,520	
Theft of non military specific equipment (33 items)	14,762		14,762	
Theft of computers (10 items)	43,367		43,367	
Theft of laptops (11 items)	44,444		44,444	
Vandalism to buildings (23)	7,987		7,987	
Military Police Complaints Commission				
Theft of laptops	6,238		6,238	
Damage for public property as a result of a break-in	180		180	
NATURAL RESOURCES				
Department				
Theft of government computer from private residence Replaced by insurance company	3,581	3,581		
Vandalism at insectarium	3,000		3,000	
Break in to an employee's house-loss of a Dell computer, an HP Laserjet 1100 and an HP scanner	5,000			5,000
Theft of a laptop, as a result of a break-in to a vehicle rented by an employee portable computer, COMPAQ, model Armada	3,000		3,000	
Theft of field trailer and contents	29,400	9,600	19,800	
Theft of Vortex mixer	200		200	
Theft of weight scale	5,000		5,000	
Disappearance of a portable projector Proxima Ultralight X350	5,325		5,325	
Loss of a projector	9,073		9,073	
Disappearance of Dell Laptop Computer delivered at the Loading Dock located at 580 Booth Street	3,900	3,900		
Loss of Dell Laptop on business trip	4,000			4,000
Loss of cellular phones (3)	600			600
Damage to 3 pipettes	1,800		1,800	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
PRIVY COUNCIL				
Department				
Loss of cellular phones (3 cases)	983		983	
Loss of technical equipment (6 cases)	9,420		9,420	
Theft of cellular phone (2 cases)	906		906	
Theft of microcomputers (6 cases)	14,445		14,445	
Canadian Transportation Accident Investigation and Safety Board				
Vandalism to Government vehicle (2 cases)	2,993		2,993	
Chief Electoral Officer				
Theft of cell phone and charger (1 case)	179		179	
Theft of LCD projector (1 case)	6,400		6,400	
Theft of microcomputers (2 cases)	4,449		4,449	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of laptop (29 cases)	102,877		102,877	
Theft of camera (2 cases)	1,700		1,700	
Theft of 'Palm Pilot' (3 cases)	1,826		1,826	
Theft of 1 'Palm Pilot', 1 Carry case and 1 laptop	3,855		3,855	
Theft of computer (2 cases)	3,200		3,200	
Theft of 1 projector	127,000		127,000	
Theft of 1 laptop and 1 printer	3,300		3,300	
Theft of flat screen monitor (3 cases)	2,978		2,978	
Theft of 1 computer and 1 monitor	900		900	
Theft of 1 voice recorder	200		200	
Theft of LCD data projector	5,600		5,600	
Theft of 1 pager	100		100	
Damage to three outdoor lights by vandalism	1,000		1,000	
Theft of digital camera (2 cases)	19,495		19,495	
Fraudulent use of a credit card	953	953		
Theft of a taxi chit	260	260		
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (32 cases)	28,780		28,780	
Damage due to inmate riot (3 cases)	8,757		8,757	
Loss of asset inventories (90 cases)	65,462	9,802	55,660	
Theft of computer (1 case)	4,000		4,000	
Theft of automobiles (1 case)	21,975		21,975	
Theft of supplies (1 case)	10		10	
Vandalism of property and equipment (423 cases)	126,511	7,755	116,796	1,960
Royal Canadian Mounted Police				
Damage/loss of equipment	59,703		55,203	4,500
Theft of laptop computers (1 case)	5,000		5,000	
Damage to police vehicles (15)	111,540	37,588	51,262	22,690
Vandalism to police vehicles (9)	4,172	35	3,533	604
Theft of RCMP vehicles (1)	15,000		15,000	
Vandalism to buildings (2)	1,600	1,323	277	
Damage to buildings (arson)	1,026,883		1,026,883	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
TRANSPORT				
Department				
Theft of computers (5)	11,335		11,335	
Theft of laptop computers (6)	20,732		20,732	
Theft of projectors (7)	69,972		69,972	
Theft of monitors (62)	36,300		36,300	
Theft of a cellular phone	400		400	
Theft of regular telephones (2)	600		600	
Theft of a digital camera	529		529	
Vandalism to government vehicles (4)	3,732		3,732	
Canadian Transportation Agency				
Theft of a computer	1,163		1,163	
TREASURY BOARD				
Secretariat				
Theft of technical equipment (1 case)	25		25	
VETERANS AFFAIRS				
Department				
Theft of 3 computers	3,570		3,570	
Theft of 2 Palm pilots	1,285		1,285	
Theft of cell phone	299		299	
Theft of 3 laptop computers	10,600		10,600	
Theft of briefcase	260		260	
Theft of vehicle	1,400	488	913	
Theft of scooter	4,557		4,557	
Theft of laptop case	100		100	
	4,263,259	153,518	3,929,094	180,647

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicle in an accident (17 cases)	32,892		32,892	
Loss and damage due to flooding at 885 Meadowlands, Ottawa, Ont.	24,827		24,827	
Total loss of Government vehicle in an accident	4,000		4,000	
Damage to the property following a road accident, fence to change	950	950		
Canadian Food Inspection Agency				
Damage to Government vehicle in an accident (94 cases)	168,428	32,744	132,141	3,543
CANADA CUSTOMS AND REVENUE AGENCY				
Damage to vehicle (43 cases)	150,147	13,861	105,081	31,205
CANADIAN HERITAGE				
Department				
Loss of nine (9) telephones in transit from St-John's, NL to Moncton, NB	3,222		3,222	
Parks Canada Agency				
Damage to guard rail due to accident (2)	3,460	3,210		250
Damage to lawn due to storm (2)	600			600
Damage to signs due to storm (2)	550			550
Damage to barricade	100			100
Damage to lights (3)	635			635
Damage to door	200			200
Damage to table	200			200
Broken window (2)	800			800
Building damages (10)	6,900		6,900	
Loss and damage to equipment (5)	2,420		2,420	
Car accident	1,000		1,000	
Damage to bridge caused by motor vehicle	322		322	
Damage to water gauge	1,806		1,806	
Damage to signs and posts caused by motor vehicle (3)	735		735	
Damage to electrical and security system caused by eletrical storms (2)	3,537		3,537	
Damage to trees caused by storm	4,405		4,405	
Damage to boat caused by accident	9,933		9,933	
Damage to vehicle caused by accident (6)	1,880		1,880	
Loss items due to boat accident	1,319		1,319	
Damage to roadway cause be vehicle accident	4,658		4,658	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of cellular phones (4)	392		392	
Loss of concentrator (HUB) 16 ports	300		300	
Loss of laptops (2)	6,000		6,000	
Loss of immigration officer badges and ID cards (2)	150		150	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
ENVIRONMENT				
Department				
Damage to Government vehicles— Accident (14 cases)	107,418	26,328	81,090	
Damage to other vehicles and related parts (26 cases)	30,546		30,546	
Damage to technical equipment (15 cases)	73,323		73,323	
Damage to non-technical equipment (3 cases)	710		710	
Damage to microcomputer and related equipment (82 cases)	197,668		197,668	
Damage to electronic equipment (44 cases)	54,040		54,040	
Damage to office equipment (22 cases)	40,714		40,714	
Damage to tools (3 cases)	3,325		3,325	
Damage to building (1 case)	13,255		13,255	
FINANCE				
Department				
Loss of technical equipment (2 cases)	700		700	
Auditor General				
Loss of computer monitors due to broken water sprinkler during construction at 240 Spartks St., Ottawa (2 cases)	593		593	
Loss of computer keyboards due to broken water sprinkler during construction at 240 Spartks St., Ottawa (5 cases)	250		250	
Loss of computer mice due to broken water sprinkler during construction at 240 Spartks St., Ottawa (3 cases)	75		75	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of cellular phones (2 cases)	300		300	
Loss of 1 blackberry	400		400	
FISHERIES AND OCEANS				
Loss of buoy with lantern, solar panel, anchor chair (hit by person/object and sunk in Caroline Passage Inner)	20,209		20,209	
Computer and monitor destroyed on board CCGS Griffon during bad weather and rough seas	1,500		1,500	
Loss of dataloggers (washed away in high waters) (3)	627		627	
Damage to range light (2)	280		280	
Damage to vehicle tires (2)	220		220	
Damage to property - lighthouse (1)	1,345		1,345	
Damage to property	1,000		1,000	
Vandalism to building (1)	903		903	
Damage to boom trailer (1)	700		700	
Damage to government vehicles in accidents (25)	36,432		3,896	32,536
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Damage to security system due to lightning storm (2 cases)	830		830	
Damage to government vehicle due to accident (3 cases)	2,716		2,716	
New Brunswick				
Damage to government vehicle due to flooding	937		937	
Damage to government vehicle due to accident (2 cases)	2,634		2,634	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Ontario				
Damage to computer equipment due to flooding	325,421		325,421	
Vandalism to building and equipment	1,816		1,816	
Manitoba				
Damage to government vehicle due to accident (2 cases)	2,557		2,557	
Alberta / NWT / Nunavut				
Damage to government vehicle due to accident (4 cases)	2,300		2,300	
British Columbia / Yukon				
Damage to government vehicle due to accident (5 cases)	8,352		8,352	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Vehicle accident, NWT	646		646	
Broken laptop, BC	4,200		4,200	
Damage to LDC panel, Alta	800		800	
INDUSTRY				
Department				
Damage to Government vehicle (4 cases)	21,889		21,430	459
Loss of Blackberry	500		500	
Loss of cellular phone (3 cases)	449		449	
Loss of digital camera	1,120		1,120	
Loss of computer and equipment in house fire	6,043		6,043	
Loss of computer equipment	1,505		1,505	
Canadian Space Agency				
Loss of technical equipment (8 trays) due to the destruction of Columbia	433,448		433,448	
National Research Council of Canda				
Loss of public property	1,938		1,938	
NATIONAL DEFENCE				
Department				
Loss or damage to military kit (1560 items)	58,490	320	58,170	
Loss or damage to transportation equipment (36 items)	71,078		71,078	
Loss or damage to machinery (28 items)	20,119		20,119	
Loss or damage to telecommunication equipment (6 items)	2,096		2,096	
Loss or damage to electronic equipment (25 items)	23,477		23,477	
Loss or damage to technical equipment (3 items)	10,238		10,238	
Loss or damage to tools (8 items)	1,208		1,208	
Loss of weapons (13 items)	93		93	
Loss or damage to military specific equipment (130 items)	4,007		4,007	
Loss or damage to non military specific equipment (30 items)	15,299		15,299	
Loss or damage to computers (11 items)	13,434		13,434	
Loss or damage to laptops (3 items)	13,775		13,775	
NATURAL RESOURCES				
Department				
Damage to Government vehicle in an accident (4 cases)	19,047		19,047	
ATV accident (2 cases)	9,000		9,000	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Damage to Government vehicle in an accident (2 cases)	32,792	26,759	6,033	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Accidental damage to Government building (2 cases)	11,000		11,000	
Damage to government vehicles (9 cases)	19,800		19,800	
Lost 1 laptop	3,792		3,792	
Damage to Government vehicle and garage door	1,000		1,000	
Loss of Cellular phone (2 cases)	330		330	
Loss of 1 Pager	100		100	
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (8 cases)	79,837		50,837	29,000
Damage due to acts of nature (3 cases)	125,489		125,489	
Damage following motor vehicle accident (51 cases)	118,608	575	116,408	1,625
Damage to property and equipment (54 cases)	69,199		69,199	
Loss of asset inventories (38 cases)	9,554		9,554	
Royal Canadian Mounted Police				
Damage to RCMP vehicles (accidents)	668,300	167,015	432,639	68,646
Damage to aircraft (1)	3,386		3,386	
Damage to boat (1)	3,226		3,226	
Damage to snowmobile (1)	6,660			6,660
Damage/loss of equipment	164,971		160,260	4,711
TRANSPORT				
Department				
Destruction to a vehicle	22,461		22,461	
VETERANS AFFAIRS				
Department				
Loss of cell phone (2 cases)	699		699	
Loss of laptop (2 cases)	8,000		8,000	
Loss of computer and monitor	2,700		2,700	
Loss of video camera	700		700	
Loss of computer	1,500		1,500	
	3,458,867	271,762	3,005,385	181,720

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered , in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Canadian Food Inspection Agency						
Damage to Government vehicle in an accident (23 cases)	2001-2002	50,369		4,996	45,373	
CANADA CUSTOMS AND REVENUE AGENCY						
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,521	3	45,000	6,268
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	104,567	21,272	87,195 (1)	305,870 (1)
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738	45	3,615		20,078
Damage to vehicles (51 cases)	2001-2002	117,375	15,009		94,896 (1)	7,470 (1)
Income Tax	2001-2002	11,371,419 (2)	1,906,257 (2)	1,932,458	3,105,680	4,427,024
Goods & Services Tax/Harmonized Sales Tax	2001-2002	9,442,892 (2)	1,205,483 (2)	238,077	4,928,489	3,070,843
Customs import duties and taxes	2001-2002	5,849,616 (2)	76,338 (2)	21,000	3,687,848	2,064,430
Other administered losses	2001-2002	28,615 (2)		2,693		25,922
CANADIAN HERITAGE						
Telefilm Canada						
Theft of petty cash	1999-2000	687			687 (1)	
National Archives of Canada						
Theft of computer equipment	2001-2002	8,000			8,000 (1)	
Theft of office equipment	2001-2002	800			800 (1)	
National Film Board						
Theft of a computer	2001-2002	3,000			3,000 (1)	
Theft of a video VHS	2001-2002	185			185 (1)	
National Library						
Theft of computer equipment	2001-2002	2,200			2,200 (1)	
Theft of office equipment	2001-2002	250			250 (1)	
Parks Canada Agency						
Damage to building caused by motor vehicle	1999-2000	1,372		1,058 (1)	314 (1)	
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
CITIZENSHIP AND IMMIGRATION						
Department						
Cashier shortages, Canada	2001-2002	846	150		696 (1)	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274			3,506
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Theft of laptop computers (16 cases)	2001-2002	63,390			58,390	5,000
Theft of office equipment (8 cases)	2001-2002	2,008			1,508	500
Theft of optical equipment (7 cases)	2001-2002	15,485			8,485	7,000
Damage to Government vehicles due to accidents (17 cases)	2001-2002	54,216			52,422	1,794

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
FISHERIES AND OCEANS						
Damage to Government vehicles (25 cases)	1999-2000	35,630			35,630[1]	
Damage to Government vehicles (79 cases)	2001-2002	192,351	9,137		183,214[1]	
Items lost at sea (15 cases)	1999-2000	122,212			122,212[1]	
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		29,070[1]	14,000
Theft of a boat and boating equipment	1999-2000	800			800[1]	
Theft of boat and boating equipment (6 cases)	2001-2002	14,850			14,850[1]	
Theft of vehicle and vehicle parts (3 cases)	1999-2000	4,300			4,300[1]	
Damage to a boat	1999-2000	1,500			1,500[1]	
Damage to vehicle and vehicle parts	1999-2000	5,000			5,000[1]	
Theft of computer and computer equipment (12 cases)	2000-2001	57,399			57,399[1]	
Theft of digital cameras (5 cases)	2000-2001	10,990			10,990[1]	
Damage to Crown vehicles (35 cases)	2000-2001	82,111	736[1]		81,375	
Fraudulent use of credit card	2000-2001	21,899	211			21,688
Theft and damage to solar captors (2 cases)	2001-2002	24,400			24,400[1]	
Loss of equipment (5 cases)	2001-2002	4,213			4,213[1]	
Loss of radar at sea	2001-2002	10,700			10,700[1]	
Loss of DAPS receiver	2001-2002	5,360			5,360[1]	
Loss of echo sounder	2001-2002	27,000			27,000[1]	
Loss of GPS receiver	2001-2002	4,280			4,280[1]	
Loss of hydraulic generator	2001-2002	1,050			1,050[1]	
Loss of portable computers (2 cases)	2001-2002	8,210			8,210[1]	
Loss of computer screen	2001-2002	2,100			2,100[1]	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1996-97	55,728	5,393		50,335[1]	
Theft of mission funds	1997-98	454,824	1,451	150,619	302,754[1]	
Theft of mission funds	1999-2000	283,022				283,022
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft/loss of laptops and computers (10 cases)	2001-2002	37,329				37,329
Theft/loss of laptops and computer equipment (18 cases)	2001-2002	25,760				25,760
Theft of cellular phone	1998-99	955				955
Theft/loss of cellular telephone	2001-2002	299				299
Damage to Government vehicles following accident (5 cases)	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841				47,841
Theft/loss of Palm Pilots (4 cases)	2001-2002	1,538				1,538
Theft of a vehicule—Damages	2001-2002	493				493
Theft of a vehicule (Ford Explorer) —Damages	2001-2002	5,000				5,000
Theft/loss of audiovisuals (3 cases)	2001-2002	6,125				6,125

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	3,278	8,682		
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	23,190			30,000
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	18,881	4,914		162,363
Fraudulent travel claim at Newfoundland Labrador	1999-2000	2,600	2,200	400		
Loss of receipts at HRCC Laval, Quebec	2001-2002	3,208		2,948	260	
Theft of revenue, Ontario	2001-2002	318		120	198	
Vandalism to building,Ontario	2001-2002	1,000			1,000 (1)	
Damage to Government vehicle due to accidents, Nova Scotia (3 cases)	2001-2002	13,501	5,595	577	7,329	
Fraudulent claims for benefits:						
Employment Insurance Benefits	1996-97	143,199,640	112,250,849	2,356,248	12,958,746	15,633,797 (1)
Employment Insurance Benefits	1997-98	139,711,649	103,975,047	5,421,717	7,565,847	22,749,038 (1)
Employment Insurance Benefits	1998-99	156,186,404	103,656,617	11,125,732	10,352,534	31,051,521 (1)
Employment Insurance Benefits	1999-2000	120,404,240	77,339,149	6,380,110	7,868,583	28,816,398 (1)
Employment Insurance Benefits	2000-2001	120,790,146	62,995,976	9,362,699	6,947,023	41,484,448 (1)
Employment Insurance Benefits	2001-2002	105,709,129	28,438,966	13,378,834	4,024,341	59,866,988 (1)
Family Allowances	1988-89	123,093 (1)	59,598 (1)	600	61,849	1,046
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,772		16,377	1,315
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	47,251 (1)	21,178 (1)		24,070 (1)	2,003
Family Allowances	1993-94	156,746	34,582	300	111,252 (1)	10,612
Family Allowances	1994-95	4,813 (1)	2,139 (1)		2,674 (1)	
Family Allowances	2001-2002	26,637	600	750	16,294	8,993
Old Age Security	1987-88	359,240 (1)	271,276 (1)	9,909	42,125 (1)	35,930
Old Age Security	1988-89	1,070,391 (1)	579,581 (1)	16,808	217,292 (1)	256,710
Old Age Security	1989-90	721,089	246,384	1,482	115,963	357,260
Old Age Security	1990-91	639,880	311,665 (1)		141,024 (1)	187,191
Old Age Security	1991-92	617,627	176,340	1,248	310,242 (1)	129,797
Old Age Security	1992-93	1,074,363	306,519	589	282,246 (1)	485,009
Old Age Security	1993-94	355,988 (1)	182,210 (1)	2,245	123,096 (1)	48,437
Old Age Security	1994-95	1,190,107 (1)	338,296 (1)	13,122	642,135 (1)	196,554
Old Age Security	1995-96	839,522	361,912 (1)	26,255	212,130 (1)	239,225
Old Age Security	1996-97	475,078	111,659 (1)	6,832	4,605 (1)	351,982
Old Age Security	1997-98	587,218 (1)	89,468	10,551	98,486 (1)	388,713
Old Age Security	1998-99	980,863	248,634 (1)	25,057	87,216 (1)	619,956
Old Age Security	1999-2000	544,086 (1)	51,442 (1)	22,546	104,868 (1)	365,230
Old Age Security	2000-2001	935,178 (1)	59,693 (1)	30,223		845,262
Old Age Security	2001-2002	3,657,953 (1)	223,750 (1)	95,115	761,033 (1)	2,578,055
Canada Pension Plan	1986-87	7,040	6,956	84		
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	242,854 (1)	148,198 (1)		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	616,321	15,293	154,935 (1)	319,315
Canada Pension Plan	1991-92	437,731	160,962	64,160	28,982 (1)	183,627
Canada Pension Plan	1992-93	1,316,753	634,255	23,113	114,931 (1)	544,454
Canada Pension Plan	1993-94	771,616 (1)	292,462 (1)	52,200	84,888 (1)	342,066
Canada Pension Plan	1994-95	552,710	155,430	19,050	65,956	312,274
Canada Pension Plan	1995-96	796,847 (1)	333,863 (1)	15,737		447,247
Canada Pension Plan	1996-97	283,263	80,305 (1)	18,680		184,278
Canada Pension Plan	1997-98	1,815,162	429,827 (1)	33,031	98,747 (1)	1,253,557
Canada Pension Plan	1998-99	893,192 (1)	190,331 (1)	57,704	18,542 (1)	626,615
Canada Pension Plan	1999-2000	1,094,934 (1)	166,067 (1)	28,699	17,262	882,906
Canada Pension Plan	2000-2001	1,450,102 (1)	86,916 (1)	159,338		1,203,848
Canada Pension Plan	2001-2002	1,693,099 (1)	27,183 (1)	80,025	136,616 (1)	1,449,275

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	15,154			5,630
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	2000-2001	44,000				44,000
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba	2000-2001	3,999			3,999 (1)	
Theft of digital camera, PGIC	2001-2002	1,599	500 (1)			1,099
Damage to Government vehicle due to an accident, Nunavut	2001-2002	8,336		8,928		(592)
INDUSTRY						
Department						
Theft of laptop computers (9 cases)	2001-2002	38,254			27,387	10,867
Theft of Blackberry (2 cases)	2001-2002	1,100				1,100
Canadian Space Agency						
Theft of two laptops and equipment	2000-2001	8,170			8,170 (1)	
Fraudulent endorsement of cheque cashed	2001-2002	1,683				1,683
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	1,012,511	393,015	(1) 310,730	705,821
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074		9,776 (1)	7,298 (1)	
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	18,423	12,517	1,000		4,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109 (1)
Misappropriation of funds from a standing advance, CTCHQ Gagetown	2000-2001	1,098		1,098		
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	52,811 (1)		28,093		24,718
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Discrepancy in a standing advance at Communications Regiment in Toronto	1999-2000	964		964		

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood	1999-2000	1,689			1,689 (1)	
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay	1999-2000	13,730 (1)		13,730		
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake	2000-2001	1,361		1,361		
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100				6,100
Discrepancy in a standing advance, 17 Wing Winnipeg	2000-2001	394		394		
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax	2001-2002	375				375
Military Police Complaints Commission						
Fraudulent use of government acquisition card	2001-2002	595		595		
NATURAL RESOURCES						
Department						
Vandalism to buildings—Broken window (break in)	2001-2002	1,933 (1)		1,933		
Theft of televisions (break-in) (3 cases)	2001-2002	600		583		17
PRIVY COUNCIL						
Canadian Centre for Management Development						
Theft of technical equipment (3 cases)	2001-2002	3,000			3,000 (1)	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724			1,724 (1)	
Theft of various office supplies	1998-99	3,495			3,495 (1)	
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts—False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Theft of asset inventories (64 cases)	2001-2002	128,184	2,204		125,980 (1)	
Vandalism of property and equipment (403 cases)	2001-2002	168,931	4,497	437 (1)	163,997 (1)	
Damage following motor vehicle accident (42 cases)	2001-2002	104,045	9,593	3,880 (1)	90,572 (1)	
Money sent to the wrong inmate (1 case)	2000-2001	1,290 (1)		318	887	85
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Loss of monies (fine, advance)	1996-97	5,400				5,400
Loss of money (5 cases)	2001-2002	3,712	497		3,115	100
Damage to vehicles	1996-97	86,537	16,042		68,018	2,477
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles	1997-98	352,708	58,891		279,182	14,635
Wilful damage to police vehicles	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles	1999-2000	121,289	8,451		97,128	15,710
Wilful damage to police vehicles	2000-2001	6,690	553		3,251	2,886
Wilful damage to police vehicles	2001-2002	48,221	12,322		32,982	2,917
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' *PUBLIC ACCOUNTS OF CANADA — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amount recovered in previous years	Amount recovered in 2002-2003	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Damage/loss of equipment	2000-2001	6,850			6,600	250
Damage/loss of equipment	2001-2002	84,553	1,919		58,430	24,204
Theft of Government property	1999-2000	21,688			19,523	2,165
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,632	55	559,524	189,897
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	314,630	20,045	948,444	65,391
Damage to RCMP vehicles (accidents)	2001-2002	1,296,339	377,256		643,545	275,538
Damage to property/equipment	2000-2001	63,150			58,150	5,000
Damage to property/equipment	2001-2002	389,980		169,000	181,000 (1)	39,980 (1)
Vandalism to Government vehicles	2001-2002	312,937 (1)	140,252	17,899	18,084 (1)	136,702 (1)
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	21,873	600		20,333
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	47,335 (1)	45,366 (1)		1,969 (1)	
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,550	300		34,062
False or fraudulent claims for War Veterans Allowance benefits	1991-92	18,420 (1)	11,700 (1)	1,200		5,520
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	11,780	1,500		83,938
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits	1994-95	23,022	12,100	1,100		9,822
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	1,070			60,260
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456		5,000	55,456 (1)	
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,594	145		95,089
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	4,650			98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1996-97	21,006	9,480			11,526
Fraudulent endorsement of disability pension cheques cashed following death of payee	1997-98	18,952	6,150	1,200		11,602
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	66,920 (1)				66,920
Misappropriation of administered account by an employee	1999-2000	22,013	19,468			2,545
Theft of petty cash	2000-2001	220		220		
		855,121,600	502,064,655	51,933,887	72,253,392	228,869,666

(1) Amends previous year's *Public Accounts of Canada*.

(2) These losses are being reported for the first time in 2002-03

SECTION 4

2002-2003

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

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PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD						
Department	193,918	2,608,554	25,221	11,738,963	705,346	6,293,895
Canadian Dairy Commission	14,898			35,819	15,249	200,319
Canadian Food Inspection Agency	4,159	356,420	37,773	836,413	2,660,122	1,070,636
Canadian Grain Commission	69,631		4,440		137	49,876
	282,606	**2,964,974**	**67,434**	**12,611,195**	**3,380,854**	**7,614,726**
CANADA CUSTOMS AND REVENUE AGENCY	**5,006,696**	**87,435**	**1,732,403**	**58,973,021**	**10,609,835**	**8,197,803**
CANADIAN HERITAGE						
Department	2,802,196	118,805		4,155,693	165,284	3,886,217
Canadian Radio-television and Telecommunications Commission				874,171	119,498	95,754
National Archives of Canada	167,678	26,305		446,584		1,092,615
National Battlefields Commission		63,277	500		35,785	
National Film Board	71,500	7,878,918		254,445	40,959	
National Library	99,476	20,622				1,171,614
Parks Canada Agency	92,208	15,881,046		1,725,300	882,601	5,016,297
Public Service Commission	10,803		46,699	1,833,098	11,554	2,598,702
Status of Women—Office of the Co-ordinator	2,900			183,275	168	263,652
	3,246,761	**23,988,973**	**47,199**	**9,472,566**	**1,255,849**	**14,124,851**
CITIZENSHIP AND IMMIGRATION						
Department	603,672		80,553,974	24,802,053	1,699,666	10,668,735
Immigration and Refugee Board of Canada				1,880,075	93,685	458,639
	603,672		**80,553,974**	**26,682,128**	**1,793,351**	**11,127,374**

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,591,515	1,475,554	3,179,181	3,846,739	28,007,565	32,313,367	758,133	92,737,951
		67,812	60,143	1,320	264,041		659,601
408,316	12,474,753	1,356,670	1,478,246	8,778,267	17,029,416	194,879	46,686,070
240	23,494	160,466	162,740	196,794	822,243	17,124	1,507,185
2,000,071	**13,973,801**	**4,764,129**	**5,547,868**	**36,983,946**	**50,429,067**	**970,136**	**141,590,807**
11,779,840	**2,152,356**	**7,739,837**	**20,889,182**	**26,594,185**	**42,010,696**		**195,773,289**
93,046	56,448	6,883,907	2,025,567	639,863	33,053,146		53,880,172
112,127		331,385	546,881	109,665	1,467,433		3,656,914
1,180,960		382,274	659,120	1,531,696	3,527,511		9,014,743
253,784		17,109			373,143		743,598
155,094		299,792	297,158		5,827,190		14,825,056
		232,117	250,064	770,475	2,644,987		5,189,355
1,611,188	2,874,429	1,927,051	2,446,664	4,075,696	25,654,033		62,186,513
111,897		330,204	8,493,032	106,583	6,318,988		19,861,560
35		103,810	123,080		1,669,359		2,346,279
3,518,131	**2,930,877**	**10,507,649**	**14,841,566**	**7,233,978**	**80,535,790**		**171,704,190**
9,181,179		1,353,874	4,173,091	3,421,440	18,981,136	747,852	156,186,672
236,525		419,910	564,114	176,792	13,476,685		17,306,425
9,417,704		**1,773,784**	**4,737,205**	**3,598,232**	**32,457,821**	**747,852**	**173,493,097**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
ENVIRONMENT						
Department	25,719	578,065	217,508	4,004,148	3,425,666	20,017,613
Canadian Environmental Assessment Agency			5,965	5,885	2,936	681,689
	25,719	**578,065**	**223,473**	**4,010,033**	**3,428,602**	**20,699,302**
FINANCE						
Department						
Economic, Social and Financial Policies Program	191,882			773,748	1,173,905	2,462,559
Auditor General	678,786			263,977	14,944	201,078
Canadian International Trade Tribunal				42,418	1,452	160,493
Financial Consumer Agency of Canada				557,500		8,863
Financial Transactions and Reports Analysis Centre of Canada	7,073	194,058		3,352,543	522,552	65,039
Office of the Superintendent of Financial Institutions				1,444,189		161,390
	877,741	**194,058**		**6,434,375**	**1,712,853**	**3,059,422**
FISHERIES AND OCEANS	**330,727**	**18,253,558**	**370,044**	**14,914,225**	**5,952,518**	**16,920,133**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	107,369	3,728,431	133,295	26,458,011	13,912,511	13,827,738
Canadian International Development Agency	4,953,316	223,276	614		537,510	22,651,457
International Joint Commission				70,560		257,044
NAFTA Secretariat, Canadian Section					204,967	
Northern Pipeline Agency					25,650	
	5,060,685	**3,951,707**	**133,909**	**26,528,571**	**14,680,638**	**36,736,239**
GOVERNOR GENERAL	**11,000**			**8,635**	**3,384**	**665,706**
HEALTH						
Department	849,007	345,530	203,338,387	11,504,163	4,003,777	21,826,341
Canadian Institutes of Health Research	13,200		764	2,589,164	12,316	367,214
Hazardous Materials Information Review Commission					4,427	8,994
Patented Medicine Prices Review Board				115,544	101,859	11,521
	862,207	**345,530**	**203,339,151**	**14,208,871**	**4,122,379**	**22,214,070**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,390,635	21,334,468	2,341,858	5,594,528	8,835,534	44,509,127	42,782	112,317,651
	10,000	63,219	154,707	11,619	1,415,647		2,351,667
1,390,635	**21,344,468**	**2,405,077**	**5,749,235**	**8,847,153**	**45,924,774**	**42,782**	**114,669,318**
853,727		874,074	1,764,696	164,832	5,192,912		13,452,335
108,819		634,580	227,366	444,370	5,331,511		7,905,431
9,685		24,282	37,953		334,238		610,521
		23,925	56,213		839,752		1,486,253
107,384		209,548	387,513	54,667	2,507,160		7,407,537
		667,824	1,239,642	95	2,475,767	29,192	6,018,099
1,079,615		**2,434,233**	**3,713,383**	**663,964**	**16,681,340**	**29,192**	**36,880,176**
4,770,275	**25,030,032**	**2,639,268**	**10,209,218**	**59,838,784**	**29,540,144**		**188,768,926**
25,776,976	8	15,316,246	8,638,662	33,944,166	65,826,406	224,622	207,894,441
		1,319,733	3,392,700	1,715,686	23,704,454		58,498,746
16,997	139,638	65,222	13,452	10,072	3,604,979		4,177,964
		17,253	55,707		452,324		730,251
		276	4,326	4,000	69,245		103,497
25,793,973	**139,646**	**16,718,730**	**12,104,847**	**35,673,924**	**93,657,408**	**224,622**	**271,404,899**
		160,406	**114,542**	**229,668**	**1,435,229**		**2,628,570**
2,504,281	13,411,754	22,411,969	8,845,553	3,358,551	110,737,239		403,136,552
9,271		352,996	210,941	90,919	4,022,949		7,669,734
		10,174	97,335	15	231,671		352,616
	105,519	52,716	40,221	40	176,563		603,983
2,513,552	**13,517,273**	**22,827,855**	**9,194,050**	**3,449,525**	**115,168,422**		**411,762,885**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
HUMAN RESOURCES DEVELOPMENT						
Department	6,026,176	59,990	8,935,479	40,114,220	4,856,260	65,573,066
Canada Industrial Relations Board			4,140	240,095	11,030	51,351
Canadian Artists and Producers Professional Relations Tribunal				14,783	735	379
Canadian Centre for Occupational Health and Safety						12,698
	6,026,176	**59,990**	**8,939,619**	**40,369,098**	**4,868,025**	**65,637,494**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program	5,000	3,077,673	53,082	2,944,581		1,539,176
Indian and Inuit Affairs Program	1,371,965	11,421,779	57,270	12,033,385	7,108,367	2,981,856
Northern Affairs Program	278,988	1,609,163	13,515	340,980	373,091	2,305,123
	1,655,953	*16,108,615*	*123,867*	*15,318,946*	*7,481,458*	*6,826,155*
Canadian Polar Commission	33,300			36,230		4,625
	1,689,253	**16,108,615**	**123,867**	**15,355,176**	**7,481,458**	**6,830,780**
INDUSTRY						
Department	670,426	2,299,027	128,014	23,122,602	2,478,906	20,124,194
Atlantic Canada Opportunities Agency	995,165			2,943,769	157,275	909,760
Canadian Space Agency	84,966	67,892,061	78,674	1,551,438	104,154	2,411,467
Competition Tribunal				31,195		25,414
Copyright Board			87		63,300	178,909
Economic Development Agency of Canada for the Regions of Quebec	114,586	31,236		696,851	42,303	864,205
National Research Council of Canada	193,368	18,001,467	236,993	2,744,400	7,554,957	4,304,937
Natural Sciences and Engineering Research Council	190,237	8,368		2,706,859	446	532,905
Office of Infrastructure of Canada	15,000			3,410,038	29,507	208,100
Social Sciences and Humanities Research Council	19,388	3,555		934,180	3,000	261,935
Statistics Canada	144,916			1,148,517	2,494	2,427,052
Western Economic Diversification	1,236,303			1,015,165	170,580	2,151,083
	3,664,355	**88,235,714**	**443,768**	**40,305,014**	**10,606,922**	**34,399,961**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
3,185,775	50,619	3,314,061	12,312,293	136,513,027	113,826,853		394,767,819
21,683		72,120	52,253	97,154	838,899		1,388,725
10,368		20,713	9,584	13,174	259,094		328,830
2,160		87,287	88,500	366,051	621,771		1,178,467
3,219,986	**50,619**	**3,494,181**	**12,462,630**	**136,989,406**	**115,546,617**		**397,663,841**
287,097		523,201	1,162,022	1,108,286	15,028,559	171	25,728,848
286,225	19,001	1,065,442	1,629,743	6,978,067	36,955,743	153,350	82,062,193
88,126	3,929,758	436,611	804,163	363,873	28,990,805	4,573	39,538,769
661,448	*3,948,759*	*2,025,254*	*3,595,928*	*8,450,226*	*80,975,107*	*158,094*	*147,329,810*
		29,717	1,569		44,054		149,495
661,448	**3,948,759**	**2,054,971**	**3,597,497**	**8,450,226**	**81,019,161**	**158,094**	**147,479,305**
1,959,244	157,285	4,872,699	5,552,018	5,513,326	51,972,884		118,850,625
		668,310	1,078,200	793,614	12,573,319		20,119,412
716,231	42,923,963	419,906	961,086	4,049,113	13,527,378		134,720,437
		8,321	35,605	112,032	372,090		584,657
		44,722	13,159	71,282	172,250		543,709
401,091		368,826	436,607	71,439	3,863,297		6,890,441
2,143,260	4,756,828	3,963,989	3,103,190	5,207,553	6,038,938	70,590	58,320,470
11,419	227,263	199,417	258,935	421,562	2,092,006		6,649,417
44,985		24,057	30,891	284	868,473		4,631,335
2,306	9,160	96,139	150,575	169,358	1,636,200		3,285,796
1,323,739		1,244,964	3,129,663	9,783,618	4,035,620		23,240,583
88,839		436,128	532,775	1,301,269	2,455,280		9,387,422
6,691,114	**48,074,499**	**12,347,478**	**15,282,704**	**27,494,450**	**99,607,735**	**70,590**	**387,224,304**

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
JUSTICE						
Department	220,392		278,874	8,943,407	36,269,473	32,031,211
Canadian Human Rights Commission	48,700		29,258	250,106	1,034,740	212,811
Canadian Human Rights Tribunal				44,421	913	24,356
Commissioner for Federal Judicial Affairs					561,077	463,655
Federal Court of Canada	32,157	52,457		131,972	19,560	215,932
Law Commission of Canada			396	13,700		45,487
Offices of the Information and Privacy Commissioners of Canada	7,280			374,122	541,473	85,484
Supreme Court of Canada		481		286,375		188,648
Tax Court of Canada				142,350		218,968
	308,529	**52,938**	**308,528**	**10,186,453**	**38,427,236**	**33,486,552**
NATIONAL DEFENCE						
Department		687,508,830	101,260,586	113,700,493	3,331,206	67,054,419
Canadian Forces Grievance Board	309,179			324,057	417,900	124,310
Military Police Complaints Commission	5,200	68,631	1,317	53,318	158,977	77,725
	314,379	**687,577,461**	**101,261,903**	**114,077,868**	**3,908,083**	**67,256,454**
NATURAL RESOURCES						
Department	848,595	5,261,545	9,284	10,613,345	434,141	13,451,263
Canadian Nuclear Safety Commission	23,313		17,824	583,740	69,360	312,111
National Energy Board				959,281	89,901	150,379
	871,908	**5,261,545**	**27,108**	**12,156,366**	**593,402**	**13,913,753**
PARLIAMENT						
The Senate	48,100		45,800	202,587	392,543	579,437
House of Commons	186		111,035	3,588,811	347,690	738,763
Library of Parliament	38,066			210,058	141,108	203,726
	86,352		**156,835**	**4,001,456**	**881,341**	**1,521,926**
PRIVY COUNCIL						
Department	22,500			4,446,863	248,637	1,745,632
Canadian Centre for Management Development	23,604	1,536		614,908		459,148
Canadian Intergovernmental Conference Secretariat						11,295
Canadian Transportation Accident Investigation and Safety Board	16,350	4,375	9,026	838,360	158,433	374,237
Chief Electoral Officer	258,089		12,555	9,189,412	461,273	653,621

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
1,295,497		5,218,494	3,029,926	3,806,612	12,714,117		103,808,003
16,299		90,174	242,679	84	1,363,534		3,288,385
4,280		29,870	19,074	237,201	571,223		931,338
		35,718	766,553	978,636	473,388		3,279,027
1,230,935		86,704	265,908	828,196	2,204,623		5,068,444
		98,114	22,308		787,480		967,485
34,340		83,838	84,944	24,312	1,060,949		2,296,742
17,715		264,924	153,696	127,456	1,217,704		2,256,999
147,453		57,904	76,570	1,055,922	1,027,094		2,726,261
2,746,519		**5,965,740**	**4,661,658**	**7,058,419**	**21,420,112**		**124,622,684**
37,979,080	1,111,670	7,791,942	78,455,210	156,612,749	364,973,181	66,579,595	1,686,358,961
5,393		43,983	46,109	75,298	2,040,862		3,387,091
379		31,930	60,171	24,199	432,047	38	913,932
37,984,852	**1,111,670**	**7,867,855**	**78,561,490**	**156,712,246**	**367,446,090**	**66,579,633**	**1,690,659,984**
2,305,005	3,948,868	2,554,591	6,868,920	26,406,346	44,524,733		117,226,636
57,887	947,026	106,262	833,199	328,209	4,976,017		8,254,948
	5,436	188,464	461,643	336,943	1,676,623		3,868,670
2,362,892	**4,901,330**	**2,849,317**	**8,163,762**	**27,071,498**	**51,177,373**		**129,350,254**
		555,058	408,612	417,287	3,792,362		6,441,786
173,652		1,471,061	1,167,410	217,391	6,262,827		14,078,826
		72,962	127,184	158,830	565,218		1,517,152
173,652		**2,099,081**	**1,703,206**	**793,508**	**10,620,407**		**22,037,764**
1,111,173		1,010,084	922,035	883,846	6,949,807		17,340,577
918		124,916	371,949	1,663,251	8,040,277		11,300,507
30,999		3,303	2,429	31,481	557,168		636,675
42,838	22,612	91,579	402,663	785,474	1,583,394		4,329,341
347,963		95,379	248,621	449,852	6,818,446		18,535,211

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
Commissioner of Official Languages		839,883		539,963	119,309	342,772
National Round Table on the Environment and the Economy	13,300			45,932	75	19,651
Public Service Staff Relations Board	1,875		3,732	70,241	5,814	16,743
Security Intelligence Review Committee				35,376	3,048	
	335,718	**845,794**	**25,313**	**15,781,055**	**996,589**	**3,623,099**
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Government Services Program	5,653,418	99,078,792	242,366	63,739,148	6,946,747	254,506,732
Communication Canada	134,862			3,757,141		14,376,440
Office of Indian Residential Schools Resolution of Canada				235,209	175,240	507,332
	5,788,280	**99,078,792**	**242,366**	**67,731,498**	**7,121,987**	**269,390,504**
SOLICITOR GENERAL						
Department	368,800				125,179	202,993
Correctional Service	21,815	1,255,981	84,067,274	14,981,846	2,383,562	9,852,116
National Parole Board			11,520	508,093	16,128	29,470
Office of the Correctional Investigator					19	99,762
Royal Canadian Mounted Police	818,829		3,972,418	22,200,507	1,975,681	13,730,540
Royal Canadian Mounted Police External Review Committee						52,895
Royal Canadian Mounted Police Public Complaints Commission					76,420	252,032
	1,209,444	**1,255,981**	**88,051,212**	**37,690,446**	**4,576,989**	**24,219,808**
TRANSPORT						
Department	504,531	17,198,961	580,481	13,152,867	3,976,807	16,621,001
Canadian Transportation Agency	58,352		16,705	57,663	88,553	324,790
Civil Aviation Tribunal				43,187	144,023	15,248
	562,883	**17,198,961**	**597,186**	**13,253,717**	**4,209,383**	**16,961,039**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
10,786		133,855	98,823	70,218	1,719,240		3,874,849
2,671	331,885	85,459	12,238	19,648	1,233,430		1,764,289
7,748		45,435	78,173	70,147	595,372		895,280
		12,819	15,852	5,570	152,434		225,099
1,555,096	**354,497**	**1,602,829**	**2,152,783**	**3,979,487**	**27,649,568**		**58,901,828**
25,995,226	1,485,094	2,142,982	17,709,939	101,153,434	301,477,176		880,131,054
133,347		248,803	593,196	25,273,708	6,513,442		51,030,939
5,687		83,217	80,367	34,940	15,803,392		16,925,384
26,134,260	**1,485,094**	**2,475,002**	**18,383,502**	**126,462,082**	**323,794,010**		**948,087,377**
342,856		305,807	361,084	40,984,816	4,888,550		47,580,085
5,148,838		1,151,183	19,551,783	5,797,194	56,593,351	19,679,950	220,484,893
197,974		77,747	147,802	187,162	1,736,401		2,912,297
3,050		10,664	13,590	107,160	98,855		333,100
20,669,770	948,667	4,729,621	7,536,895	85,677,729	48,178,902	712,114	211,151,673
		17,011	18,784	8,979	28,674		126,343
44,617		32,976	75,548	198,655	413,110		1,093,358
26,407,105	**948,667**	**6,325,009**	**27,705,486**	**132,961,695**	**111,937,843**	**20,392,064**	**483,681,749**
2,592,449	16,371,458	2,191,474	8,603,566	10,483,211	40,637,655		132,914,461
		194,470	254,729	167,740	507,283		1,670,285
		5,841	13,574				221,873
2,592,449	**16,371,458**	**2,391,785**	**8,871,869**	**10,650,951**	**41,144,938**		**134,806,619**

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	$	$	$	$	$	$
TREASURY BOARD						
Secretariat				**3,845,595**	**713,939**	**3,827,746**
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			224,595,608	938,428	172,483	7,021,997
Veterans Review and Appeal Board Program			2,473		6,702	20,389
			224,598,081	**938,428**	**179,185**	**7,042,386**
Total	**37,165,091**	**966,040,091**	**711,243,373**	**549,535,790**	**131,504,802**	**689,471,128**

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
$	$	$	$	$	$	$	$
88,557		**1,179,737**	**4,750,823**	**19,098**	**37,177,378**		**51,602,873**
1,359,890		829,478	1,274,431	6,949,696	9,694,340		252,836,351
		21,346	34,917	34,441	374,102		494,370
1,359,890		**850,824**	**1,309,348**	**6,984,137**	**10,068,442**		**253,330,721**
174,241,616	**156,335,046**	**123,474,777**	**274,707,854**	**828,740,562**	**1,806,450,365**	**89,214,965**	**6,538,125,460**

SECTION 5

2002-2003

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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Acquisition of land, buildings and works 5.2

ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
AGRICULTURE AND AGRI-FOOD					
Department	2,344,965	820,726	18,294,053		21,459,744
Canadian Food Inspection Agency			96,533		96,533
	2,344,965	**820,726**	**18,390,586**		**21,556,277**
CANADA CUSTOMS AND REVENUE AGENCY	**12,919**		**22,537,100**		**22,550,019**
CANADIAN HERITAGE					
National Battlefields Commission		90	195,587		195,677
Parks Canada Agency	343,325	5,911,506	3,462,962		9,717,793
	343,325	**5,911,596**	**3,658,549**		**9,913,470**
CITIZENSHIP AND IMMIGRATION					
Department		**13,000**	**559,000**		**572,000**
ENVIRONMENT					
Department		**248,988**	**613,782**		**862,770**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
FINANCE					
Department					
Financial Consumer Agency of Canada			14,155		14,155
Office of the Superintendent of Financial Institutions			152,426		152,426
			166,581		**166,581**
FISHERIES AND OCEANS	**690,425**	**31,158,058**	**11,120,816**	**195,362**	**43,164,661**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	**794,350**	**698,925**	**29,463,519**	**5,114,879**	**36,071,673**
HEALTH					
Department	**31,629**	**1,508,824**	**2,126,870**	**65,338**	**3,732,661**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	6,641,508	808,404			7,449,912
Northern Affairs Program			175		175
	6,641,508	**808,404**	**175**		**7,450,087**
INDUSTRY					
Department		833,955	2,561,686		3,395,641
National Research Council of Canada			48,998,601		48,998,601
		833,955	**51,560,287**		**52,394,242**
JUSTICE					
Department			**1,649,674**		**1,649,674**
NATIONAL DEFENCE					
Department	**350,093**	**105,010,238**	**55,945,947**	**6,899,810**	**168,206,088**
NATURAL RESOURCES					
Department	**396,283**	**881**	**11,638,748**	**4,625**	**12,040,537**
PRIVY COUNCIL					
Chief Electoral Officer			**350,311**		**350,311**

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	**11,562,184**	**59,868,932**	**284,329,728**	**570,947**	**356,331,791**
SOLICITOR GENERAL					
Correctional Service		2,146,249	86,625,486		88,771,735
Royal Canadian Mounted Police	363,820	10,208,126	34,311,550	10,103,877	54,987,373
	363,820	**12,354,375**	**120,937,036**	**10,103,877**	**143,759,108**
TRANSPORT					
Department	**168,082**	**5,362,140**	**849,278**		**6,379,500**
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		**2,413,935**	**313,195**		**2,727,130**
Total	**23,699,583**	**227,012,977**	**616,211,182**	**22,954,838**	**889,878,580**

SECTION 6

2002-2003

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

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Acquisition of machinery and equipment 6.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	4,431,188		576,908
Canadian Dairy Commission			
Canadian Food Inspection Agency	5,390,635		1,541
Canadian Grain Commission	20,795		
	9,842,618		**578,449**
CANADA CUSTOMS AND REVENUE AGENCY	**3,759,805**	**3,021**	**7,164,572**
CANADIAN HERITAGE			
Department	556,391		
Canadian Radio-television and Telecommunications Commission	173		14,186
National Archives of Canada	74,177		384,980
National Battlefields Commission	65,365		
National Film Board			
National Library			142,246
Parks Canada Agency	3,658,453		180,530
Public Service Commission	111		521,154
Status of Women—Office of the Co-ordinator			3,767
	4,354,670		**1,246,863**
CITIZENSHIP AND IMMIGRATION			
Department	438,246		1,382,024
Immigration and Refugee Board of Canada			215,373
	438,246		**1,597,397**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
12,932,404	10,742,880	1,977,949	45,675	361,782	5,825,899	36,894,685
171,960		10,693				182,653
10,204,013	14,783,592	2,481,476		246,514	1,282,921	34,390,692
1,102,398	1,238,903	39,243		46,009	76,970	2,524,318
24,410,775	**26,765,375**	**4,509,361**	**45,675**	**654,305**	**7,185,790**	**73,992,348**
87,148,311	**19,101,108**	**12,294,237**		**1,100,318**	**(476,881)**	**130,094,491**
7,572,506	451,378	2,283,732		450,757	192,192	11,506,956
898,769		188,039		7,435		1,108,602
1,249,023	3,144	66,107		280,476	577,196	2,635,103
8,955	136	4,599	10,489		60,091	149,635
1,500,740		656,800			1,761,844	3,919,384
2,730,040	12,425	126,593		83,168	202,539	3,297,011
5,195,740	858,221	692,382	138,570	258,770	2,723,713	13,706,379
5,204,322		1,044,565		165,652	71,188	7,006,992
280,846		64,061		11,646		360,320
24,640,941	**1,325,304**	**5,126,878**	**149,059**	**1,257,904**	**5,588,763**	**43,690,382**
13,755,105	382,434	2,556,458		1,161,365	188,037	19,863,669
2,842,464		409,938		14,607		3,482,382
16,597,569	**382,434**	**2,966,396**		**1,175,972**	**188,037**	**23,346,051**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
ENVIRONMENT			
Department	3,142,983	18,377	2,121,003
Canadian Environmental Assessment Agency			668
	3,142,983	**18,377**	**2,121,671**
FINANCE			
Department			
Economic, Social and Financial Policies Program	24,106		71,127
Auditor General			314,381
Canadian International Trade Tribunal			9,728
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			16,337
Office of the Superintendent of Financial Institutions			
	24,106		**411,573**
FISHERIES AND OCEANS	**31,128,880**	**175,094**	**6,294,216**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	4,799,953		828,644
Canadian International Development Agency	33,135		264,451
International Joint Commission	672		15,243
NAFTA Secretariat, Canadian Section			1,265
Northern Pipeline Agency			
	4,833,760		**1,109,603**
GOVERNOR GENERAL	**107,508**		**327**
HEALTH			
Department	2,840,902		1,545,406
Canadian Institutes of Health Research			3,490
Hazardous Materials Information Review Commission			31,820
Patented Medicine Prices Review Board			12,291
	2,840,902		**1,593,007**

Computer related equipment and software	Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment(1)	Total
$	$	$	$	$	$	$
16,896,777	9,217,932	2,481,183		948,162	2,101,281	36,927,698
136,123		47,572		4,172	905	189,440
17,032,900	**9,217,932**	**2,528,755**		**952,334**	**2,102,186**	**37,117,138**
5,835,198		302,094		397,783	34,335	6,664,643
(319,723)		2,126,555		20,893	87,945	2,230,051
392,095		59,978		15,602		477,403
71,475		29,977				101,452
6,039,649		1,308,262		183,224		7,547,472
2,216,562		59,278			32,725	2,308,565
14,235,256		**3,886,144**		**617,502**	**155,005**	**19,329,586**
41,000,577	**10,468,520**	**3,674,696**	**573,515**	**1,004,284**	**14,077,932**	**108,397,714**
36,936,609	2,733,433	20,944,543		1,850,667	5,965,366	74,059,215
5,566,786		2,463,826			435,301	8,763,499
106,432		24,193		142		146,682
17,007		2,708				20,980
9,500						9,500
42,636,334	**2,733,433**	**23,435,270**		**1,850,809**	**6,400,667**	**82,999,876**
819,009		**208,898**		**9,210**	**1,724**	**1,146,676**
26,752,499	25,796,728	3,891,175	22,290	823,401	1,534,495	63,206,896
921,055		152,239		19,148	17,811	1,113,743
69,045		8,853				109,718
122,528		3,731		1,243	44	139,837
27,865,127	**25,796,728**	**4,055,998**	**22,290**	**843,792**	**1,552,350**	**64,570,194**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
HUMAN RESOURCES DEVELOPMENT			
Department	139,977		3,325,898
Canada Industrial Relations Board			77,849
Canadian Artists and Producers Professional Relations Tribunal	42		
Canadian Centre for Occupational Health and Safety			
	140,019		**3,403,747**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	8		115,585
Indian and Inuit Affairs Program	280,296		259,172
Northern Affairs Program	352,780		242,864
	633,084		*617,621*
Canadian Polar Commission			
	633,084		**617,621**
INDUSTRY			
Department	2,357,327		870,954
Atlantic Canada Opportunities Agency	129,649		127,027
Canadian Space Agency	26,943		439,526
Competition Tribunal			
Copyright Board			563
Economic Development Agency of Canada for the Regions of Quebec	29,849		51,149
National Research Council of Canada	684,902		
Natural Sciences and Engineering Research Council			46,508
Office of Infrastructure of Canada			
Social Sciences and Humanities Research Council			1,914
Statistics Canada	25,301		
Western Economic Diversification	34,553		117,244
	3,288,524		**1,654,885**
JUSTICE			
Department	28,352		108,437
Canadian Human Rights Commission	383		7,925
Canadian Human Rights Tribunal			40,922
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	79,905		311,181
Law Commission of Canada			2,552
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program			1,785

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
49,741,742	183,066	6,948,512		470,489	428,683	61,238,367
335,240		27,961			6,239	447,289
13,395		5,350		53,669		72,456
525,251		73,061		33,037		631,349
50,615,628	**183,066**	**7,054,884**		**557,195**	**434,922**	**62,389,461**
8,736,111	18,428	1,349,266		85,335	27,344	10,332,077
7,698,774	32,983	2,336,828		116,750	104,683	10,829,486
3,152,166	351,608	708,911		133,095	1,128,286	6,069,710
19,587,051	*403,019*	*4,395,005*		*335,180*	*1,260,313*	*27,231,273*
5,786						5,786
19,592,837	**403,019**	**4,395,005**		**335,180**	**1,260,313**	**27,237,059**
19,071,645	4,010,924	4,999,825	96,747	323,113	2,163,732	33,894,267
2,492,730		809,423		64,197		3,623,026
4,818,600	65,762,314	564,228	1,204	47,906	5,441,173	77,101,894
6,633				455		7,088
53,298		21,182				75,043
968,920		144,526		34,086	353	1,228,883
20,105,730	16,913,709	3,993,760	42,247,775	1,023,513	4,514,505	89,483,894
932,777		253,183		3,132	21,479	1,257,079
404,690		4,719		30,255	5,035	444,699
487,502		36,201		630	17,497	543,744
3,288,175					439,948	3,753,424
1,279,673		115,792		59,598		1,606,860
53,910,373	**86,686,947**	**10,942,839**	**42,345,726**	**1,586,885**	**12,603,722**	**213,019,901**
6,361,308	2,610	2,211,209		256,591	5,744	8,974,251
450,645		74,632		29,507		563,092
117,270		7,112		266	2,290	167,860
1,105,747		87,858		37,772	4,238	1,235,615
921,627	164,234	344,630		2,788	18,546	1,842,911
72,241		28,759				103,552
106,373		3,428		12,044	324	123,954

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment$^{(1)}$	Ammunition and weapons for defence	Communications equipment
	$	$	$
Office of the Privacy Commissioner of Canada Program			407
			2,192
Supreme Court of Canada	39,338		36,589
Tax Court of Canada			
	147,978		**509,798**
NATIONAL DEFENCE			
Department	904,571,190	281,965,876	243,822,860
Canadian Forces Grievance Board			1,880
Military Police Complaints Commission			6,378
	904,571,190	**281,965,876**	**243,831,118**
NATURAL RESOURCES			
Department	1,533,640		937,614
Canadian Nuclear Safety Commission	1,112		41,529
National Energy Board	25,684		1,561
	1,560,436		**980,704**
PARLIAMENT			
The Senate	19,668		28,735
House of Commons	83,695	9,808	511,601
Library of Parliament			10,297
	103,363	**9,808**	**550,633**
PRIVY COUNCIL			
Department	26,313		2,019,910
Canadian Centre for Management Development	118		21,993
Canadian Intergovernmental Conference Secretariat			480
Canadian Transportation Accident Investigation and Safety Board	169,086		119,672
Chief Electoral Officer			21,616
Commissioner of Official Languages	667		15,985
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			
Public Service Staff Relations Board			17,226
Security Intelligence Review Committee			2,452
	196,184		**2,219,334**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
831,425		15,719		152	641	848,344
937,798		*19,147*		*12,196*	*965*	*972,298*
699,827	3,439	122,980		32,678	1,814	936,665
338,495		80,611		81,626		500,732
11,004,959	**170,283**	**2,976,938**		**453,424**	**33,597**	**15,296,976**
313,133,000	147,800,066	27,230,700	4,383,543	20,487,289	77,298,081	2,020,692,605
316,325	318	313,845		4,093	450	636,911
90,647		21,591		2,619		121,235
313,539,972	**147,800,384**	**27,566,136**	**4,383,543**	**20,494,001**	**77,298,531**	**2,021,450,751**
17,184,850	10,702,082	1,494,763	138,184	110,834	3,112,319	35,214,286
1,334,444	242,966	369,350			102,619	2,092,020
1,160,821		52,047			28,579	1,268,692
19,680,115	**10,945,048**	**1,916,160**	**138,184**	**110,834**	**3,243,517**	**38,574,998**
1,448,507	2,158	517,280		355,349	16,522	2,388,219
8,044,489		1,073,023		197,781	1,703,372	11,623,769
729,974	360	139,455		718	164	880,968
10,222,970	**2,518**	**1,729,758**		**553,848**	**1,720,058**	**14,892,956**
5,354,964	495,678	1,193,165		102,972	128,785	9,321,787
1,268,942		153,143		31,457	18,945	1,494,598
162,037		17,544		36,149		216,210
812,313	4,810	188,533		158,141	37,191	1,489,746
3,205,508		296,574		107,967	46,114	3,677,779
620,391		559,355		20,722		1,217,120
51,180		54,950		66,593		172,723
112,378		14,982			1,650	146,236
64,130		22,906			459	89,947
11,651,843	**500,488**	**2,501,152**		**524,001**	**233,144**	**17,826,146**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	435,572		2,994,615
Communication Canada			196,255
Office of Indian Residential Schools Resolution of Canada			6,258
	435,572		**3,197,128**
SOLICITOR GENERAL			
Department	29,807		17,381
Correctional Service	4,075,314	234,173	1,433,401
National Parole Board	74,239		17,810
Office of the Correctional Investigator			
Royal Canadian Mounted Police	76,393,859	4,614,736	47,903,181
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			4,995
	80,573,219	**4,848,909**	**49,376,768**
TRANSPORT			
Department	13,864,253	41,383	458,077
Canadian Transportation Agency			
Civil Aviation Tribunal			
	13,864,253	**41,383**	**458,077**
TREASURY BOARD			
Secretariat	**53,840**		

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
53,912,565	1,657,900	51,726,688	8,303,198	451,354	7,174,375	126,656,267
2,558,646		107,839		69,781	7,073	2,939,594
250,946	59	246,396			1,471	505,130
56,722,157	**1,657,959**	**52,080,923**	**8,303,198**	**521,135**	**7,182,919**	**130,100,991**
823,549		187,472		73,556		1,131,765
10,437,643	246,482	2,966,305		20,682	13,839,251	33,253,251
546,161		183,028		18,620		839,858
114,868		47,593		2,971		165,432
67,088,245	4,628,291	9,839,966	135,023	2,665,868	6,107,456	219,376,625
14,428						14,428
93,413		33,454		1,685		133,547
79,118,307	**4,874,773**	**13,257,818**	**135,023**	**2,783,382**	**19,946,707**	**254,914,906**
18,867,224	681,769	3,429,742	298,920	37,507	5,614,478	43,293,353
810,922		166,458		3,883	7,830	989,093
		19,291				19,291
19,678,146	**681,769**	**3,615,491**	**298,920**	**41,390**	**5,622,308**	**44,301,737**
5,878,449		**569,805**		**192,402**	**21,725**	**6,716,221**

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	55,200		111,382
Veterans Review and Appeal Board Program			8,043
	55,200		**119,425**
Total	**1,066,096,340**	**287,062,468**	**329,036,920**

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[1] This category includes ships and boats, $152,112,310.64; aircraft, $585,983,160.72; military and non-military road motor vehicles, $306,885,251.96; and, miscellaneous vehicles, $21,115,616.22.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
5,787,779	56,144	421,825		616,019	1,432,977	8,481,326
150,411		32,632		21,406	3,590	216,082
5,938,190	**56,144**	**454,457**		**637,425**	**1,436,567**	**8,697,408**
953,940,742	**349,753,232**	**191,747,999**	**56,395,133**	**38,257,530**	**167,813,602**	**3,440,103,966**

SECTION 7

2002-2003

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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Page

Transfer payments 7.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: http://www.pwgsc.gc.ca/text/pubacc-e.html. This information includes for each Government program:

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
AGRICULTURE AND AGRI-FOOD			
Department	959,348,104	527,161,375	374,304,928
Canadian Food Inspection Agency	6,307,053		254,800
	965,655,157	**527,161,375**	**374,559,728**
CANADA CUSTOMS AND REVENUE AGENCY	**134,497,586**		**108,825,897**
CANADIAN HERITAGE			
Department	16,268,842	128,921,429	219,511,077
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			2,006,743
Status of Women—Office of the Co-ordinator			
	16,268,842	**128,921,429**	**221,517,820**
CITIZENSHIP AND IMMIGRATION			
Department	32,886,151		203,827,624
ENVIRONMENT			
Department	102,642	4,097,594	13,245,932
Canadian Environmental Assessment Agency	54,856	124,350	173,500
	157,498	**4,221,944**	**13,419,432**
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			27,996,472,987
			27,996,472,987
Auditor General			
			27,996,472,987

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
3,467,729	179,021,635	21,556,630		2,064,860,401
				6,561,853
3,467,729	**179,021,635**	**21,556,630**		**2,071,422,254**
	481,027			**243,804,510**
	492,582,454	3,725,468		861,009,270
	3,465,000			3,465,000
	270,315			270,315
	31,175			31,175
	332,975			2,339,718
	11,191,620			11,191,620
	507,873,539	**3,725,468**		**878,307,098**
1,502,210	135,831,138			374,047,123
11,069,115	42,429,496	655,338		71,600,117
12,800	222,446			587,952
11,081,915	**42,651,942**	**655,338**		**72,188,069**
1,012,311,072				1,012,311,072
				27,996,472,987
1,012,311,072				*29,008,784,059*
	378,036			378,036
1,012,311,072	**378,036**			**29,009,162,095**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
FISHERIES AND OCEANS	**85,127,896**	**1,503,493**	**1,491,997**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	26,542,827		
Canadian International Development Agency			
	26,542,827		
GOVERNOR GENERAL	**315,721**		
HEALTH			
Department	2,784,520		25,525,675
Canadian Institutes of Health Research	567,828,269		
	570,612,789		**25,525,675**
HUMAN RESOURCES DEVELOPMENT	**26,666,322,722**	**113,389,739**	**201,913,090**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	25,242,747	223,558,882	419,708,463
Northern Affairs Program	756,500	5,645,326	53,531,188
	26,457,247	*229,204,208*	*473,239,651*
Canadian Polar Commission			
	26,457,247	**229,204,208**	**473,239,651**
INDUSTRY			
Department	26,472,076	480,722,028	128,555,040
Atlantic Canada Opportunities Agency	11,024,417	113,620,620	56,763,134
Canadian Space Agency		21,668,000	
Economic Development Agency of Canada for the Regions of Quebec		128,085,637	13,650
National Research Council of Canada	142,250	66,922,115	
Natural Sciences and Engineering Research Council	616,025,999		
Office of Infrastructure of Canada			
Social Sciences and Humanities Research Council	167,491,666		
Statistics Canada			
Western Economic Diversification		56,674,004	48,552,781
	821,156,408	**867,692,404**	**233,884,605**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
75,500	**33,999,156**			**122,198,042**
235,378,112	185,174,526	10,090,700		457,186,165
1,998,600,820				1,998,600,820
2,233,978,932	**185,174,526**	**10,090,700**		**2,455,786,985**
				315,721
6,440,588	997,268,587			1,032,019,370
635,000	18,362,917			586,826,186
7,075,588	**1,015,631,504**			**1,618,845,556**
1,099,000	**245,720,949**	**12,190,401**		**27,240,635,901**
				458,000
	3,897,680,919	2,501,130		4,568,692,141
	19,933,009	72,500		79,938,523
	3,917,613,928	*2,573,630*		*4,649,088,664*
10,000	17,200			27,200
10,000	**3,917,631,128**	**2,573,630**		**4,649,115,864**
7,314,029	94,625,005			737,688,178
	83,330,166	8,947,998		273,686,335
29,587,139	756,083			52,011,222
	151,512,394	39,911,756		319,523,437
11,401,305	68,722,744			147,188,414
				616,025,999
	2,759,720			2,759,720
				167,491,666
	560,800			560,800
	91,734,250	1,547,581		198,508,616
48,302,473	**494,001,162**	**50,407,335**		**2,515,444,387**

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
JUSTICE			
Department	**10,844,537**		**361,282,338**
NATIONAL DEFENCE			
Department	12,138,507	1,061,897	16,936,287
NATURAL RESOURCES			
Department	649,555	48,315,852	293,766,958
Canadian Nuclear Safety Commission			
	649,555	**48,315,852**	**293,766,958**
PARLIAMENT			
The Senate	98,564		
House of Commons			
	98,564		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program			
Communication Canada			
Office of Indian Residential Schools Resolution of Canada			
SOLICITOR GENERAL			
Department			586,558
Correctional Service	236,665	18,000	
National Parole Board			
Royal Canadian Mounted Police	53,246,830		
	53,483,495	**18,000**	**586,558**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
848,121	**51,703,849**		**(40,000)**	**424,638,845**
127,455,144	13,887,676			171,479,511
1,833,461	49,031,051			393,596,877
	778,346			778,346
1,833,461	**49,809,397**			**394,375,223**
115,315				213,879
873,743				873,743
989,058				**1,087,622**
	4,496,850			4,496,850
	170,000			170,000
	647,320			647,320
	5,314,170			**5,314,170**
	4,633,817	428,741,292	(426,771,800)	6,603,309
	2,303,000			2,303,000
	927,161			927,161
	7,863,978	**428,741,292**	**(426,771,800)**	**9,833,470**
	51,799,147	430,890		52,816,595
244,116	3,230,401			3,729,182
	24,000			24,000
1,900	366,813			53,615,543
246,016	**55,420,361**	**430,890**		**110,185,320**

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	$	$	$
TRANSPORT			
Department	**963,574**	**108,477,465**	**139,427,211**
TREASURY BOARD			
Secretariat	**315,541**		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	**1,682,439,943**		
Total	**31,106,934,560**	**2,029,967,806**	**30,666,677,858**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
100,000	**27,605,669**	**40,075,065**		**316,648,984**
20,000	**17,096,678**			**17,432,219**
7,894,462	**13,346,646**			**1,703,681,051**
3,458,290,681	**7,000,444,166**	**570,446,749**	**(426,811,800)**	**74,405,950,020**

SECTION 8

2002-2003

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

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Public debt charges	8.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	$	$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J18—1978-2003	9.5	452,407,000	35,812,872
J24—1979-2004	10.25	929,244,000	75,942,117
J25—1979-2002 (matured May 1, 2002)	10		14,319,813
J30—1979/87-2004	10.5	273,560,000	20,024,300
J34—1979/80/83-2002 (matured December 15, 2002)	11.25		63,662,545
J35—1980/83-2003 (matured February 1, 2003)	11.75		170,462,113
H6—1983/85-2005	12.25	1,065,355,000	124,885,893
H9—1983/84-2005	12	497,195,000	65,553,231
H18—1984/85-2006	12.5	275,514,000	38,400,724
H22—1984-2004	13.5	541,000,000	59,315,425
H26—1984-2006	14	771,352,000	103,117,950
H30—1984-2007	13.75	204,738,000	31,359,567
H36—1984-2007	13	485,064,000	67,673,082
H41—1984-2008	12.75	624,450,000	70,512,955
H52—1985-2008	11.75	424,528,000	42,136,724
H58—1985-2009	11.5	246,459,000	14,751
H63—1985/88-2009	10.75	330,378,000	39,879,071
H68—1985/87-2009	11	668,956,000	58,393,966
H74—1985/87/88/89-2008	10	3,257,854,000	325,785,400
H79—1986-2010	9.75	88,834,000	13,134,485
H81—1986/87/89/90-2010	9.5	2,472,565,000	228,000,249
H85—1986-2010	8.75	142,149,000	15,612,662
H87—1986/87/88-2011	9	709,747,000	68,581,730
H98—1987-2011	8.5	669,390,000	56,514,649
A23—1989/90/91-2014	10.25	2,169,436,000	237,901,968
A34—1990-2015	11.25	1,231,830,000	187,425,624
A39—1990/91-2021	10.5	1,391,778,000	167,456,453
M01—1990-2019 (matured April 2, 2002)	10.186		34,646,995
L25—1991/92/93/94/95-2021	4.25	6,427,221,190	264,979,009
A43—1991-2021	9.75	2,079,407,000	292,795,925
A47—1991/92-2002 (matured April 1, 2002)	8.5		1,904,891
A49—1991/92-2022	9.25	899,128,000	114,140,269
A55—1992/93/94-2023	8	8,054,189,000	647,992,596
A57—1992/93-2003	7.25	6,504,989,000	475,672,157
A61—1993-2003	7.5	8,579,155,000	620,909,725
A72—1994-2004	6.5	7,900,000,000	497,040,180
A75—1994/95-2004	9	7,700,000,000	693,961,952
A76—1994/95-2025	9	8,738,000,000	794,646,247
A79—1995-2005	8.75	6,548,468,000	610,831,426
VS05—1995/96/97-2026	4.25	6,167,823,951	255,289,468
VU50—1996-2006	7	7,039,727,000	570,985,995
VW17—1996/97-2027	8	9,323,112,000	764,804,852
WB60—1996/97-2007	7.25	8,806,466,000	628,829,865
WE00—1997-2002 (matured September 1, 2002)	5.5		181,586,308
WH31—1997-2008	6	9,030,000,000	504,584,448
WL43—1998/99/2000/01-2029	5.75	13,900,000,000	799,250,000
WN09—1998-2003	5.25	8,230,192,000	469,684,111
WR13—1998/99-2009	5.5	9,380,000,000	504,338,065
WU42—1999-2004	5	10,377,054,000	536,996,960
WV25—1999/2000/01/02/03-2031	4	6,548,764,524	222,018,608
WX80—1999/2000-2010	5.5	10,400,000,000	575,925,887
WY63—1999/2000-2005	6	10,920,000,000	668,298,241

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	$	$
XA78—1999/2000-2002 (matured June 1, 2002)	5.75		44,118,726
XB51—2000/01-2011	5.75	15,000,000,000	897,375,587
XC35—2000-2002 (matured December 1, 2002)	6		144,476,219
XD18—2000/01-2006	5.75	10,000,000,000	575,378,123
XE90—2000/01-2003	5.75	1,123,661,000	292,290,292
XF65—2001-2003	5	5,907,350,000	337,520,253
XG49—2001/02/03-2033	6	9,200,000,000	384,265,411
XH22—2001/02-2012	5	11,600,000,000	514,433,427
XJ87—2001/02-2007	5	10,400,000,000	402,830,137
XK50—2001/02-2004	4	7,000,000,000	245,000,000
XL34—2002-2004	4	6,500,000,000	197,916,096
XM17—2002-2013	5	6,000,000,000	77,326,027
XN99—2002-2008	4	5,600,000,000	51,512,329
XP48—2002/03-2005	4	7,400,000,000	51,147,945
		289,208,490,665	*18,329,585,071*
Less: Government's holdings		963,116,000	
		288,245,374,665	***18,329,585,071***
Payable in foreign currencies—			
1995-2005	6.375	2,201,700,000	144,680,785
1996-2006	6.75	1,467,800,000	26,375,781
1997-2002 (matured July 15, 2002)	6.125		101,942,925
1997-2007	floating	468,228,200	7,397,759
1998-2003 (matured February 19, 2003)	5.625		153,553,125
1998-2008	4.875	3,279,835,160	164,096,435
1998-2008	5.25	3,669,500,000	110,613,952
1999-2004	6.375	2,935,600,000	191,321,541
2001-2003/19	various	458,120,929	(6,192,765)
		14,480,784,289	*893,789,538*
Less: Government's holdings		462,195,162	
		14,018,589,127	***893,789,538***
		302,263,963,792	**19,223,374,609**
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S45—1990-2002	various		18,768,515
S46—1991-2003	various	1,617,535,944	43,371,585
S47—1992-2004	various	1,907,700,848	48,981,548
S48—1993-2005	various	1,186,188,863	29,734,398
S49—1994-2006	various	1,630,195,554	41,816,238
S50—1995-2007	various	1,099,603,173	26,821,984
S51—1996-2008	various	2,463,137,523	194,882,575
S52—1997-2009	various	2,428,601,796	165,333,178
S53—1997-2009	various	12,931,616	929,354
S54—1998-2008	various	775,066,354	16,578,472
S55—1998-2008	various	58,783,753	1,143,751
S56—1999-2009	various	10,911,744	192,709
S57—1999-2009	various	7,158,056	123,144
S58—1999-2009	various	12,526,561	200,210
S59—1999-2009	various	9,480,601	142,178
S60—1999-2009	various	411,535,951	8,024,802
S61—1999-2009	various	45,442,054	895,169
S62—2000-2010	various	15,210,915	273,363
S63—2000-2010	various	10,635,681	179,491
S64—2000-2010	various	17,066,085	260,052
S65—2000-2010	various	21,327,265	297,209
S66—2000-2010	various	464,473,994	6,569,771
S67—2000-2010	various	33,300,577	657,777
S68—2001-2011	various	17,185,759	307,848
S69—2001-2011	various	15,330,203	264,810
S70—2001-2011	various	13,432,795	147,628
S71—2001-2011	1.3	8,617,392	130,375
S72—2001-2011	1.8-2	750,344,753	20,108,224
S73—2001-2011	1.55-2	31,402,533	596,817
S74—2002-2012	1.35-2	7,339,075	124,428
S75—2002-2012	1.35-2	6,671,925	141,281

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	$	$
S76—2002-2012	1.3-2.75	24,975,758	446,424
S77—2002-2012	1.3	16,294,901	231,513
S78—2002-2012	2	843,027,676	10,428,070
S79—2002-2012	2	54,348,743	369,455
S80—2003-2013	2	20,245,500	101,228
S81—2003-2013	2	16,068,013	53,506
S82—2003-2013	2	19,471,310	32,564
S83—2003-2013	2	193,782	
		16,083,765,026	*639,661,644*
Less: Government's holdings			
		16,083,765,026	***639,661,644***
Canada premium bonds—			
P1—1997-2007	various	77,754,334	6,493,753
P2—1998-2008	various	17,787,282	960,063
P3—1998-2008	various	1,190,109,649	33,863,535
P4—1998-2008	various	107,199,757	2,655,459
P5—1999-2009	various	21,299,275	539,688
P6—1999-2009	various	18,671,574	466,704
P7—1999-2009	various	64,047,990	1,571,655
P8—1999-2009	2	55,659,091	1,241,864
P9—1999-2009	various	423,235,833	21,737,612
P10—1999-2009	various	122,948,913	6,712,773
P11—2000-2010	various	38,980,159	2,256,975
P12—2000-2010	various	32,014,298	2,055,211
P13—2000-2010	various	71,154,135	5,173,848
P14—2000-2010	6.25	111,360,648	7,506,978
P15—2000-2010	various	679,010,376	41,502,631
P16—2000-2010	various	132,797,367	8,213,223
P17—2001-2011	various	171,513,979	10,498,435
P18—2001-2011	various	413,194,166	24,283,801
P19—2001-2011	various	36,802,871	1,753,022
P20—2001-2011	4.45	56,812,610	2,606,570
P21—2001-2011	2.3-2.8	702,866,583	18,325,624
P22—2001-2011	2-2.5	90,830,071	2,094,833
P23—2002-2012	2-2.7	24,799,963	583,421
P24—2002-2012	2-2.7	24,459,357	568,784
P25—2002-2012	2-3	102,988,701	2,251,561
P26—2002-2012	2	53,013,333	1,061,625
P27—2002-2012	2.5	1,202,574,865	12,526,292
P28—2002-2012	2.5	241,367,300	2,010,421
P29—2003-2013	2.5	94,539,393	590,880
P30—2003-2013	2.5	16,812,157	70,107
P31—2003-2013	2.5	69,121,215	143,772
P32—2003-2013	2.5	686,572	
P33—2003-2013	2.5	33,976,429	141,682
		6,500,390,246	*222,462,802*
		22,584,155,272	**862,124,446**
Interest on bonds for Canada Pension Plan	**various**	**3,368,501,000**(1)	**342,626,480**
Interest on promissory notes - TD Trust Company	**various**	**2,280,693**	**97,853**
Interest on promissory notes - Montreal Trust Company	**various**		
Interest on Canada notes	**various**	**1,244,200,000**	**16,387,889**
Interest on Euro medium term notes	**various**	**3,274,970,839**	**98,747,479**
Total interest on unmatured debt		332,738,071,596	20,543,358,756
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2001-2002 issues			830,773,375
Amortization of discounts on 2002-2003 issues		104,410,940,000	2,002,930,603
		104,410,940,000	**2,833,703,978**
Amortization of discounts and premiums on marketable bonds			**1,660,480,028**
Amortization of discounts on Canada bills—			
Amortization of discounts on 2001-2002 issues			6,039,325
Amortization of discounts on 2002-2003 issues		2,602,884,967	39,428,483
		2,602,884,967	**45,467,808**

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	$	$
Amortization of commissions and remunerations on Canada savings bonds			**3,880,497**
Total amortization of premiums, discounts and commissions on unmatured debt		107,013,824,967	4,543,532,311
Servicing costs and costs of issuing new borrowings			**118,436,626**
Total public debt charges related to unmatured debt		**439,751,896,563**	**25,205,327,693**
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	81,857,869,870	6,635,602,779
Public Service Pension Fund Account	various	117,799,938	
Canadian Forces Superannuation Account	various	39,700,296,348	3,220,312,432
Canadian Forces Pension Fund Account	various	43,655,947	
Royal Canadian Mounted Police Superannuation Account	various	10,372,747,814	829,212,859
Royal Canadian Mounted Police Pension Fund Account	various	10,715,486	
Members of Parliament Retiring Allowances Account	various	368,488,609	35,221,387
Members of Parliament Retirement Compensation Arrangements Account	various	87,252,525	7,248,223
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	356,603,407	24,542,587
RCA No. 1—Canadian Forces	various	53,811,085	3,653,300
RCA No. 1—Royal Canadian Mounted Police	various	13,607,172	1,008,614
RCA No. 2—Public Service	various	832,924,383	68,453,491
Supplementary Retirement Benefits Account	various	90,133,136	3,981,661
		133,905,905,720	*10,829,237,333*
Allowance for pension adjustments	various	(8,198,000,000)	(1,687,000,000)
		125,707,905,720	***9,142,237,333***
Other employee and veteran future benefits	6	***38,844,000,000***	***2,240,000,000***
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	***7,092,669,944***	***169,370,852***
Government Annuities Account	various	***437,469,785***	***36,481,763***
Deposit accounts—			
General security deposit	various	842,874	
Canada Labour Code—Wage Recovery Appeals	various	650,981	11,117
Security for costs	various	352,865	
Contractors' security deposits	various	8,403,120	143,268
Non-interest bearing accounts		195,797,283	
		206,047,123	***154,385***
Trust accounts—			
Indian band funds	various	1,199,834,420	63,007,336
Indian estate accounts	various	12,784,382	521,111
Indian savings accounts	various	39,172,653	2,373,387
Canadian Security Intelligence Service—Scholastic awards	various	30,521	738
Royal Canadian Mounted Police—Benefit trust fund	various	1,998,286	49,864
Inmates' trust fund	various	10,142,375	3,166
Administered trust accounts	various	2,543,501	60,754
Estates fund	various	2,680,904	89,000
Veterans administration and welfare trust fund	various	586,642	14,073
Non-interest bearing accounts		366,255	
		1,270,139,939	***66,119,429***
Insurance and death benefit accounts—			
Insurance company liquidation	various	19,577,994	35,040
Regular forces death benefit account	various	193,076,338	15,652,031
Public Service death benefit account	various	1,998,277,095	159,239,807
Non-interest bearing accounts		17,138,901	
		2,228,070,328	***174,926,878***

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2002-2003
	%	$	$
Pension accounts—			
Annuities agents' pension account	various	9,817	318
Royal Canadian Mounted Police—			
Dependants' pension fund	various	30,919,035	2,480,853
		30,928,852	***2,481,171***
Other specified purpose accounts—			
Net Income Stabilization Account	various	2,241,774,370	48,032,588
Common school funds—Ontario and Quebec	5	2,677,771[2]	133,889
Miscellaneous projects deposits	various	20,042,012	14,840
Indian moneys suspense account	various	35,486,749	1,872,744
Natural Sciences and Engineering Research Council—			
Trust fund	various	923,867	25,702
Federal Court special account	various	11,611,391	414,459
Non-interest bearing accounts		157,468,388	
		2,469,984,548	***50,494,222***
Deferred revenue specified purpose accounts—			
Shared-cost agreements—Research—Agriculture	various	23,127,791	1,105,645
Endowments for health research	various	7,268	
Social Sciences and Humanities Research Council—			
Trust fund	various	406,382	6,276
Non-interest bearing accounts		29,786,751	
		53,328,192	***1,111,921***
Obligations related to capital leases	various	***2,663,320,886***	***147,231,780***
Other accounts—			
Interest on currency swap transactions	floating		
Special drawing rights allocations	various	[3]	33,941,582
			33,941,582
Total public debt charges related to pension and other accounts		**181,003,865,317**	**12,064,551,316**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	43,796,449,763	1,035,524,148
National Battlefields Commission—Trust fund	various	516,865	11,131
Ship-Source Oil			
Pollution Fund	various	325,963,270	14,237,878
Mackenzie King trust account	various	225,000	12,037
Endowments for Health research	various	140,267	39,670
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	250,000	7,178
Non-interest bearing accounts		(1,287,007,841)	
		42,836,537,324	*1,049,832,042*
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(42,836,537,324)	(1,049,832,042)
Total public debt charges related to consolidated specified purpose accounts			
TOTAL PUBLIC DEBT CHARGES		**620,755,761,880**	**37,269,879,009**
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			37,619,479,271
Total public debt charge provision			700,231,780
Consolidation adjustments			(1,049,832,042)
Total public debt charges			37,269,879,009

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[1] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[2] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[3] No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 9

2002-2003

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown 9.2
Ex gratia payments 9.15
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee		Amount
		$
AGRICULTURE AND AGRI-FOOD		
Department		
Claim pursuant to the *Canadian Human Rights Act*—		
Shams R		5,000
Out of court settlement (2 cases)—		
Name withheld (1)		237,439
Settlement of a grievance (5 cases)—		
Name withheld (1)		68,569
Payment under the *Canadian Human Rights Act*—		
Name withheld (1)		3,000
Damage to crop due to livestock breakout—		
Paslawski J	$ 1,260	
Roettger A	1,912	3,172
Compensation for low livestock conception due to an insufficient number of bulls—		
D & R Dafoe Holdings Ltd		15,000
Accident involving a Crown vehicle—		
Manitoba Public Insurance for		
Buchanan T	$ 1,309	
Danielson M	1,480	
Knispel C	4,310	7,099
Saskatchewan Government Insurance for		
Butz F	$ 1,841	
Miyashiro L	1,153	
Simon M	2,381	5,375
Compensation for bodily injury resulting from an accident involving a Crown vehicle—		
Witten LLP in trust for Lucas A		18,156
Claims under $1,000 (14)		6,162
		368,972
Canadian Food Inspection Agency		
Accidents involving a motor vehicle—		
Bedford Law Incorporated in trust for Cribby G		17,325
Blois Nickerson Bryson in trust for Elcheikh D		15,000
Dinning Hunter Lambert & Jackson for Vowles N		11,000
ING Insurance Company of Canada for Vuotta A		2,359
ING Novex Insurance Company of Canada for Rozmahel J		1,392
Kiolthammer Batchelor & Laidlaw LLP for Lutz B		17,500
Le Carrossier 2010 ENR		2,189
Manitoba Public Insurance for		
Delacruz J		6,842
Herbert C		5,887
Sawatzky Z		3,026
Mussell D		3,349
Patterson Palmer in trust for Deveau J		130,000
Poulson J		1,912
The Personal Insurance Company for Walker S		2,748
Settlement of claim regarding the Public Sevice Pension Plan—		
Gowenlock D		56,133
Settlement of mistaken registration of a meat product—		
Thomson Meats Ltd		7,514
Settlement for damages incurred in relation to the delivery of potatoes—		
Curley Sanderson in trust for Younker C		100,000
Green Meadow Farms		3,852
Settlement relating to two lost days of fishing due to unnecessary closure of Miramichi Bay—		
Savoie N and Soucy M		2,309
Duguas C		2,400
Settlement on offer and withdrawal of employment—		
Clements G		4,100
Settlement for damages caused by Agency canines—		
Labrosse M		1,668
McDonald A		3,374
Settlement for losses in the destruction of egg albumen—		
Highland Produce		25,712
Settlement in relation to the Potato Mop Top Virus—		
Desjardins Seed Farms Ltd		79,500
Ferme Givskud Farms Inc		60,000
Ferme L P Desjardins Inc		6,000
Gilles Desjardins Co		6,000
Settlement as a result of a complaint to the Canadian Human Rights Commission—		
Michaud Y		5,000
Settlement for additional expenses incurred upon the destruction of sheep—		
Wrobel P		45,000
Claims under $1,000 (14)		5,610
		634,701
Canadian Grain Commission		
Wrongful dismissal—		
Cascadia Terminal		70,000
Williams T		27,000
		97,000
		1,100,673

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
CANADA CUSTOMS AND REVENUE AGENCY	
Department	
Settlements of claims under the the *Canadian Human Rights Act*—	
6 names withheld [1]	56,000
Settlement of claims protected by a privacy clause—	
6 claims[1]	200,623
Settlement for personal injury—	
Griffiths K	4,500
Settlement of claims as a result of administrative error—	
Ayoud A	8,875
Adiefe O	5,000
Roy M	4,594
Settlement of claim for accidental damage or loss of property—	
Athwal J	11,263
Insurance Corporation of British Columbia (5 claims)	7,890
Hussain A	5,134
Alberta Minister of Finance	3,497
Mercedes-Benz Canada Inc (2 claims)	3,439
ING Western Union Insurance	2,868
Lévesque M	1,602
Italian Sporting Goods (1990)	1,453
Lao N	1,152
Claims under $ 1,000 (96)	22,538
	340,428
CANADIAN HERITAGE	
Department	
Out of court settlement against the Crown for harassment—	
Lefebvre L—Sviergula S (Lawyer)	15,000
Out of court settlement against the Crown regarding the applications made to the Publications Assistance Program of the Department of Canadian Heritage—	
TV Publishing Group	133,423
	148,423
National Archives of Canada	
Claim under $1,000 (1)	*38*
National Film Board	
Car damages during a shooting—	
Herbert Peter D	*3,229*
Parks Canada Agency	
Automobile accident—	
Bailey I	8,000
Everard&Kubitz	6,075
Insurance Corporation of BC	2,377
Legree T	2,236
Spencer R	1,302
Injury at a National Historic Site—	
Bordage B	4,500
Cox, Hanson, O'Reilly, Matheson	12,174
Dawson B	25,000
Michel C Leger & Assoc, Maillet J	6,754
Olin S	40,000

Particulars and payee	Amount
	$
Material damage to property—	
Allan Francis Pringle in trust	7,850
Classic Towing	2,020
Côté R	3,287
Furjanic A	1,808
I C B C	1,130
Legard B	1,490
McLellan Ross in trust	9,000
Worthington David & Company in trust	20,125
Zaparaniuk	47,500
Damage caused to a boat—	
Bickers & Assoc	10,436
Damage to building—	
Riverside Lodge	1,350
Human Rights Commission settlement—	
Macklin S	27,784
Settlement with a contractor—	
Clearwater Environmental	18,000
Thompson, Lerose Brown	12,153
Claims under $1,000 (51)	19,042
	291,393
Public Service Commission	
Lump sum payment for the settlement of a complaint of moral prejudice in the workplace—	
Zamor M C	4,000
Lump sum payment for the settlement of statement of claim ensuing from malicious comments and contracting irregularities—	
Lalonde S in trust for Simplus & Daniel Dagenais	75,000
	79,000
	522,083
CITIZENSHIP AND IMMIGRATION	
Department	
Canadian Human Rights Commission settlement—	
Name withheld [1]	2,550
Out of court settlement for the reimbursement of professional costs and disbursements—	
Heenan Blaikie in trust for Name withheld [1]	75,000
Out of court settlement for discontinuance of court action—	
Levitan Lawyers in trust for Name withheld [1]	28,000
Gerald G Goldstein in trust for Name withheld [1]	1,000
	106,550
ENVIRONMENT	
Department	
Accident involving a Crown vehicle—	
Manitoba Public Insurance for Dianne Marshall	1,753
Manitoba Public Insurance	1,054
Accident involving a Government employee in a rented vehicle—	
Bank of Montreal for Entreprise Rent A Car, Kenora	2,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Canadian Human Rights settlement—	
A Said	7,570
Settlement for general damages and hurt feelings—	
Ryan B	15,000
Motor vehicle accident—	
Grant Motors for J Francis	2,624
Claims under $1,000 (3)	2,424
	32,425

FINANCE

Department

Particulars and payee	Amount
Compensation for discrimination case under the *Canadian Human Rights Act*, section 5 —	
Name withheld (1)	17,712

FISHERIES AND OCEANS

Particulars and payee	Amount
Damage to Pensive Enterprises boat in collision with CGR100—	
Amica Mutual Insurance	3,139
Accidental damage to a 42 inch craft at a private quay at Lachenaie by CCGS Wabanaki—	
Bertrand André	5,550
Accidental damage to floating installations at the Marina of Ville La Baie by CCGS Calanus—	
Ville La Baie	8,005
Accidents involving a Crown driver—	
ING Insurance Company of Canada for Brown Donald-claimant- Rose Shirley	8,207
Jones Patricia	1,376
Landry Helen	1,923
Pottie Eloise	1,083
R A Murtha & Associates for MacDonald, Harold, Rose, Shirley & Peachy, Olive	36,058
Accidents involving a Crown vehicle—	
Adjusters Incorporated LTD, Parsons K	3,495
David B McDougall in trust for Gerbrant R	2,800
Dennis W Zachernuck in trust for Grasslin N	20,000
Fraser James	1,910
Fraize Law Office in trust for Kennedy C	30,000
Gibbons, Ritchie in trust for Manson A	84,600
Goodland, O'Flaherty in trust for Penney C	2,519
Halt Holdings Ltd Dba National Car & Truck Rental	29,412
Insurance Corporation of BC for	
Chapman D	1,128
Koch M	3,921
Lajeunesse L	2,671
Mills S	4,842
Mohamed A	2,338
Primus Auto Leasing Company	3,685
Tyee Chevrolet Oldsmobile Ltd	2,508
Wishart V	1,165
Pardy Edward	2,799
Pembridge Insurance, Haché, Raymonde	6,649
Sampson T	3,042
Steve Marshall Ford Lincoln	9,614
The Cooperators, Scott James	1,196
Vautour Normand	8,500
Wawanesa Mutual Insurance Co for Jones D	4,445
Out of court agreement to settle court action over license fees charged in 1996 to Quebec & New-Brunswick shrimp fishers—	
Godin, Lizotte, Robichaud, Guignard in trust	75,000
Out of court settlement—CITT Compliant number PR-2002-016—	
Bajai Inc	50,000
Damage to a light control box as a result of a traffic accident—	
City of Hamilton	13,836
Compensation for general damages—	
Evan A Swim Ltd	82,250
G & F Murley Excavating	1,295
Lorway Mac Eachern in trust	12,000
Melanson Edward	1,500
Patterson Palmer in trust for M V Goose Bay	16,063
Provincial Adjusting Services	2,034
Ryder Truck Rental	93,747
Compensation for loss of personal property—	
Garson, Knox & MacDonald, Jarvis, Harold	60,000
Stewart McKelvie Stirling Scales, Theriault A.F.	5,000
McInnes Cooper, Donna Rae Fisheries	38,000
MacPhee Richard	1,053
Compensation for loss of property—	
Knight Edward	13,229
Compensation for loss of fishing gear and fishing opportunity—	
Marshall Donald	10,000
Compensation for damage to seized fishing vessel and missing gear—	
Dedam, Alfred and Fisheries, J J	19,000
Compensation for damage to truck and loss of lobsters—	
Noel, Urquhart & Associates in trust for Pêcheries LJM Fisheries Inc	8,000
Compensation for damage to fishing gear—	
Cormier Jean in trust for Cormier Romeo	7,500
Sunrise Fish Farms	14,808
Settlement of Canadian Human Rights complaint—	
Name withheld (1)	8,000
Claims under $1,000 (39)	16,394
	847,289

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Department

Particulars and payee	Amount
Out of court settlement related to contract termination—	
Fruhbrodt P	32,881
Out of court settlement—	
Name withheld (1)	3,488
Property damage claim—	
Vlasic P	12,248
Accident involving a Crown vehicle—	
Kek Insurance Co for Ollenu E	1,683
Payment of damages due to harassment complaint—	
Prebinski EL	40,000
Caverly R	30,000
Arbitration NAFTA Chapter 11in trust—	
Appleton & Associates for Pope & Talbot Inc	891,772

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Compensation for administrative error in pension calculation—	
Farah Mireille	4,584
Claims under $1,000 (178)	24,693
	1,041,347
Canadian International Development Agency	
Employment related claims—	
Andrade Y	8,350
Buhler J	13,500
Buhler L	5,500
Côté N	23,400
Laberge J	28,270
Potvin C	13,500
Pankurst D	75,000
Welsted A	17,950
	185,470
	1,226,817
HEALTH	
Department	
Workplace settlement—	
Asapace I	32,068
Dinelle R	12,000
Pollock & Company for Younger E G File	2,500
Donovan M	2,000
Accident involving a Crown vehicle—	
ICBC	6,081
Noskey W G	5,000
Martin J and McEvoy T	1,610
Claims under $1,000 (2)	1,034
	62,293
HUMAN RESOURCES DEVELOPMENT	
Department	
Settlement of a claim as a result of an accident involving a Crown vehicle—	
Ches Crosbie in trust for Boland E	40,000
Leroy W	1,050
Manitoba Public Insurance for Babcock D	2,522
Settlement of claim related to employment insurance benefits—	
Jamie MacGillivray in trust for Macpherson D	5,000
Nesgaard SP	5,265
Settlement of claim relating to a grievance by an employee—	
Dubois M	2,000
Settlement of claim for losses incurred due to the provision of erroneous information related to buy back service—	
Nelligan O'Brien Payne in trust for Charlesbois S	8,800
Compensation for Canadian Human Rights violation—	
Christie CJ	25,000
Out of court settlement—Compensation for damages—	
Heenan Blaikie LLP in trust for EORTI/PRAXIS/NCCS	45,000
Settlement of claim against a discrimination and harassment complaint—	
Elias AM	25,000
Compensation for general damages—	
Essar K	5,000
Settlement of claim for termination of contribution agreements to provide services as a manager—	
Cline, Backus, Nightingale, McArthur in trust for	
Bellante D	55,000
Benson GW	62,500
Berry M	75,500
Bogart G	45,000
Butcher M	60,000
Chudd J	60,500
Coy R	52,500
Dorosz J	47,000
Dyck B	100,000
Foster G	17,500
Gerber H	104,000
Glass B	30,000
Grant D	80,500
Hammill E	14,000
Hiebert R	87,000
Hourihan W	104,000
Johnson E	106,532
Johnston B	67,500
Jordan M	104,000
Kerr G	70,500
MacDonald J	75,000
MacDonald M	37,500
Martens V	100,000
Mawhiney G	51,262
Mcnulty Gillepsie MK	56,250
Olson J	56,250
Ouellette B	60,000
Rutherford W	70,000
Schaible H	25,000
Scholtens W	43,000
Scorthorne D	100,000
Symons B	57,000
Taylor R	41,250
Townsend G	45,000
Wade L	105,000
Yandt DR	41,250
Legal fees	150,000
Settlement of claim for an alleged verbal commitment—	
Board of school trustees of school district 28	275,000
Reimbursement of legal fees—	
Dinning, Hunter & Co in trust for Campbell D	2,748
Out of court settlement—Human Rights Commission—	
Friedt M	6,195
Claims under $ 1,000 (5)	1,982
	2,907,856

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Settlement of litigation—	
Cuelenaere Kendal (Barristers, Solicitors, and Mediators) in trust for Red Pheasant Nation and the Red Pheasant Band Treaty Land Entitlement Trustees	550,000
Settlement of litigation (royalties)—	
Davis & Company Barristers and Solicitors in trust for Sahtu Secretariat Inc	8,738,354
Gowlings Lafleur Henderson LLP, Barristers and Solicitors in trust for Gwitch'in Tribal Council	9,772,576
False Creek Action—	
Davis & Company Barristers and Solicitors Musqeam Indian Band	1,500,000
Settlement of interest errors issue out of main action—	
Parlee McLaws Barristers Solicitors Samson Band	15,578,880
MacLeod Dixon Lawyers Ermineskin Tribe (No. 443)	7,773,618
Settlement for the Oldman River Project and the rights of the Peigan Band in respect to the Oldman River and the resources thereof—	
Byers Casgrain Advocates CIBC in trust for Piikani Nation	3,000,000
Byers Casgrain Advocates CIBC in trust for Piikani Nation	2,000,000
Description of claim withheld [1]—	
Dohm, Jaffer & Jeraj Name withheld [1]	42,500
Settlement for loss of logs—	
Ratcliff & Company in trust for Garry Reece et al	2,500,000
Settlement of multiple issues—	
MacLeod Dixon Lawyers Burrard Indian Band	1,750,000
Settlement regarding the 1991 Treaty Land Entitlement Agreement—	
Zariwny Law Office in trust for Frank Halcrow Sr. Peter H Chalifoux and Sydney Halcrow in the name of and on behalf of Kapawe'no First Nation	100,000
Settlement of interest on capital moneys—	
John R Jordan, MacIsaac and Company in trust for Irvine C and Capot-Blanc R	75,000
Settlement for cancellation of memorandum of understanding—	
Duboff Edwards Haight & Schachter in trust for Little Saskatchewan First Nation	1,700,000
Loss of rent—	
Fonald A Farquhar, Barrister & Solicitor in trust for the Estate of Jerry Jimmy	25,719
Pandilla & Company in trust for Pelican Lake First Nation	62,500
Settlement of the Estate of Late John Day Akwesasne Reserve no. 59—	
Margaret Day	10,000

Particulars and payee		Amount
		$
Settlement for discrimination—		
Polishuk Camman & Steele Barristers and Solicitors in trust for Yake S		7,500
		55,186,647
CLAIMS PROGRAM		
Out of court settlement for TLE agreement—		
Mathias Colomb Band		*430,000*
NORTHERN PROGRAM		
Objection to third party administration under the Remedial Management Plan—		
White River First Nation		*100,596*
		55,717,243
INDUSTRY		
Department		
Accident involving a Crown vehicle—		
Saskatchewan Governement Insurance		2,993
Accident involving a Crown vehicle—		
Trailer repairs—Midland Transport		4,790
Repair to claimant's vehicle—		
Frizell's Auto Body Ltd	$ 1,961	
Maritime Collision Appraisers Ltd	100	
Collins T M	640	2,701
Contractual settlement—		
McLean Scale Co Ltd		22,500
Gasoline contaminated during an inspection—		
Federated Co-operative Limited		4,404
Settlement of legal expenses—		
Nelligan O'Brien Payne LLP		3,000
Settlement relating to an employment with Industry Canada—		
Dorcé M		2,000
Settlement under the *Canadian Human Rights Act*—		
Name withheld [1]		79,993
Claims under $1,000 (3)		1,653
		124,034
National Research Council of Canada		
Settlement for a discrimination complaint—		
Name withheld [1]		*28,150*
		152,184
JUSTICE		
Department		
Payment as a result of transmission of wrong information on creditors of support to pay—		
Ontario Family Responsibility Office		12,091
Compensation as a result of garnishing equity pay payable to former employee—		
Bédard Vaillancourt Avocats in trust for Allen R Miller		2,578
Settlement resulting from mediation in the case of John Doe vs Attorney General of Canada—		
Shiller Layton Arbuck in trust		48,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Settlement as a result of termination contract service—	
Genevieve A Chornenki	10,000
Claims under $1,000 (2)	642
	73,311
Canadian Human Rights Commission	
Out of court settlement for damages to copies of court transcripts made by the Commission—	
ASAP Reporting Services Inc	102,750
Out of court settlement for damages for a complaint with regards to human rights—	
Torys in trust for Taylor H	20,000
Out of court settlement regarding an application for a PM-5 position—	
Gannon C	8,000
	130,750
Federal Court of Canada	
Employment related settlement—	
Name withheld (1)	*50,000*
Canadian Human Rights Tribunal	
Settlement for general damages—	
Name withheld (1)	*23,000*
	277,061
NATIONAL DEFENCE	
Department	
Settlement of claim as a result of an accident involving a departmental vehicle—	
1st Guaranty	3,296
681348 Alberta Limited	5,470
Ace Auto Leasing	3,149
Alliance Insurance Company of Canada for Carter G	4,290
Allstate Insurance Company	1,126
Aubut JPM	5,868
Auto Commerce	28,502
Auto Source	2,364
Avis Car Rental	14,033
B and B Auto Pro	1,850
BAT Sales and Service Limited	6,665
Bell	18,677
BG Sam Commerce	12,049
Bouchard D	5,395
Brookes K	1,479
Budget Car and Truck Rental	25,462
Canadian Northern	1,986
Canadian Northern Shield Insurance	2,641
Captain Greely	1,267
Carroll Pontiac Limited	1,015
Cazin R	3,567
City of Ottawa	14,512
Clarke KB Construction Limited	18,774
Colonial Collision	1,152
Coolen R	8,932
Crowe RT	1,787
Currie PJ	1,475
Dave's Collision Centre	1,024
Discount Car and Truck Rental	49,126
Downy Ford Sales	11,989
Dunn K	2,449
Durakovic S	2,363
Economical Insurance Group	1,720
Entreprise Rent A Car	49,537
Fiducie Location Pinard	6,200
Forbes Chev Olds	6,935
Franjevacki IM	6,080
Furrie G	1,085
Gestion P & H Deschamps	1,025
Glazier R in trust for Barber J	1,000
Grubisic D	1,680
Hertz Car and Truck Rental	22,742
Holmes RJM	6,312
Hunter E	2,406
Hyatt Rentals	6,069
ING Insurance	11,585
ING Western Union	1,735
Insurance Corporation	4,978
Irving Oil Limited	2,763
Jason M	3,792
Jofre R	1,989
Johnson BH	1,262
Kladusa V	4,709
Ladouceur RT	21,577
Laidlaw Transit	1,623
Leclerc L	16,510
Leon Aines Auto	2,138
Liberty Mutual Insurance	3,193
Location Peltier	3,848
Location Pinard	4,875
Locke J	1,219
Lt P O'Quinn	9,161
Lucas GS	8,540
MacKenzie S	1,514
Manitoba Public Insurance Corporation	19,372
Meerburg GP	2,024
Mills S	2,357
Miners J	3,792
Mini Tankers Canada Limited	1,143
Quebec Minister of Finance	3,352
Murcoch Group Inc	16,861
Nagle Leasing and Rental	9,301
National Car Rental	13,245
Newinarch S	4,416
Noram Aquaculture	6,344
Norris P	3,540
Northern Shield	1,719
Ottawa Police Service	1,544
Papirnyk J	1,215
Paschen J	1,245
Pete's Sales and Service	1,963
Phase II Auto Body	1,879
Pilot Insurance Company	2,523
Pratt A in trust for Brant R	7,173
R & D Trailer	1,590
Renolds, Obrien, Kleine and Selick in trust for Brant R	9,740
Ried PD	9,096
Royal and Sun Insurance for Currie J	7,116
Royal and Sun Insurance for Louiseize P	1,200
Silpac D	2,781
Smith P	1,860

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Stephens L	1,124
Super Carstar Company	2,477
The Cooperators Insurance Company for Mills S	2,857
The Personal Insurance company	10,463
Thibault C	1,865
Thrifty-London	7,751
Tilden Rent A Car	7,028
Trius Car and Truck Rentals	68,436
Ubell L	1,848
Velika Kladusa	72,263
Wawanesa Insurance	4,647
Wawanesa Mutual Insurance Company for White D	2,398
Weese S	2,362
Out of court settlement for injuries sustained in an accident—	
Belisle DJ	3,784
Carroll Pontiac Limited	1,931
Hatter, Thompson, Shumka in trust for Thorstein DE	39,000
Henry M	22,139
Landry B in trust for B Wood	7,700
Raccio, Zuber, Coet Zee, Dionne in trust for Carter C	50,000
The Collision Clinic	1,642
Settlements of claims as a result of personal injuries—	
Lalonde S in trust for Rafferty MA	15,000
Lyle and McCabe in trust	130,000
Pearlman and Lindholm in trust for Lacey B	9,100
Roberts S	2,500
Settlement of claims for loss and/or damage to personnel effects—	
Bailly and Associates in trust for O'Neil S	3,500
Belanger S	7,815
Belisle K	28,189
Bellam Wasylin and Associates in trust	2,000
Bingham, Robinson, MacLennan, Ehardt, Tweed in trust for A Pritchard-Thornhill	6,000
Bitternose C	37,500
Bowles M	5,500
Coad N	20,000
Colonel St John G	11,670
Cook B	2,280
Croteau M	3,000
Crozier DF	7,650
Davies MP	6,905
Economical Insurance	1,373
Fiducie Location Pinard	6,200
Furrie G	1,085
Guerin L	1,010
GWL Realty	5,470
Harm R	1,020
ING Insurance Compant	7,973
Kelly C	2,000
Lauson C	1,713
Lerner Southerland in trust	10,000
Madden	10,000
McCormack JC	3,000
Meerburg GP	2,024
Mineault S	12,000
Paridis, Jones, Horwitz, Bowles in trust for Roe R	7,500
Qunnlan, Aberioux in trust for B Zimplemann	7,500
Schnare A	2,375
Schnare A	3,480
Scholtz RG	3,035
Smith, Evans in trust	10,000
Spicer G	1,000
St Jean RG	11,670
Taylor and Granitto in trust	10,000
Terry JE	5,236
Ubel L	1,848
Walden MD	55,000
Out of court settlement for termination of employment—	
Harris D	6,640
Kennedy H	5,801
Reid PD	9,096
Miscellaneous disbursements—	
Access Rentals	8,600
Aubut JPM	5,868
Bartlett D	18,811
Beauchamp M	2,645
Bissonnette D	9,757
Brooks K	1,479
Canadian Helicopters Limited	742,012
Christie, Polistio, Freitag in trust for McCormark JC	3,000
City of Ottawa	14,512
Cook WR	181,607
Department of Justice	1,028,400
Desbiens in trust for Terrazo M	38,000
Dion JRB	3,250
Doral Inn	23,115
Fourrures & Fils GLH	35,000
Goreman JB in trust	433,073
Griffiths K	2,987
Hewitt Rental Equipment Limited	8,900
Kamin, Letourneau in trust for W Semaniw	75,000
Karam, Greenspon in trust for M Baron	85,000
Leduc L	16,510
MacPherson, Leslie, Tyerman in trust for Bitternose C	75,000
Martin R	1,025
McCarthy Tetrault in trust for P Duplessis	5,000
Merchant, Law, Group in trust for J Anderson	102,910
Merrick, Holm in trust for Chase Masonry	35,000
Ontario Ministry of Transportation	4,198
Montague R	111,510
MWO Crozier DF	7,650
Germany,NATO SOFA claim	1,872,048
Article VIII (5)	1,872,048
Newinarch S	4,416
Nixon Wenger in trust	270,000
Ottawa Police Service	19,295
Ottawa Valley Railway	14,799
Royal Bank of Canada for Lerner and Associates	99,510
Rural Municipality of Dundurn (No. 314)	21,329
Shaver E	5,000
Vandor and Company in trust for Walden MD	55,000
Veilleux F in trust	3,000
Victoria Airport Authority	1,190
Whitehead, Bird and Miles in trust for Smith MJ	75,000
Ministerial claims pursuant to the *Canadian Human Rights Act*—	
29 names withheld (1)	439,722
Claims under $ 1,000 (548)	351,419
	9,620,895

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
NATURAL RESOURCES	
Department	
Motor vehicle accident—	
Kimberly Stark	7,196
Rondi Anderson	3,820
Murdock	1,440
Conan Webb	1,122
Accident involving an NRCAN vehicle at Témiscaming, Quebec—	
CAA Insurance Company on behalf of Luc Beaudoin's Insurance Company	1,301
Settlement of claim for harassment in the workplace—	
Name withheld (1)	7,500
Claims under $1,000 (2)	213
	22,592
Canadian Nuclear Safety Commission	
Claim under $1,000 (1)	*254*
	22,846
PARLIAMENT	
House of Commons	
Claim under $1,000 (1)	49
PRIVY COUNCIL	
Department	
Compensation as per settlement agreements approved by the Canadian Human Rights Commission—	
Name withheld(1)	*27,000*
Chief Electoral Officer	
Out of court settlement—Complaint to the Canadian International Trade Tribunal—	
Plan B Systems Inc	10,000
Claim under $1,000 (1)	431
	10,431
	37,431
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
Damage to a vehicle—	
Aylwards Law Office in trust for Brenda Howell-Critch	15,000
Motor vehicle accident—	
Farmers Insurance Company of Washington Cameron R	4,515
Claim for damage caused to 101 Colonel By Drive Building—	
Canadian Corps of Commissionaires	1,142
Crawford Adjusters Canada	20,742
Evipros Janitorial Sevices	3,099
Inflector Control Systems	11,581
Otis Canada Inc	7,164
Project Fees (unbillable labour)	11,263
Shehan Trefco	1,149
Payment for a complaint based on a procurement not conducted in accordance with NAFTA, AIT and AGP requirements—	
Cognos Inc	4,196
McNally Construction Inc	8,290
Tendering Publications Ltd	7,219
Out of court settlement for additional payments concerning work removal related to project 205283—	
Construction Maju Ltée	3,000
Salt Water Supply Upgrade—	
Cores Drive construction services	41,669
RPS Liability fund for three water overflows at CD Howe—	
Crawford Adjusters Canada	21,778
Damage caused by a DCC Contractor—	
Crawford Adjusters Canada	21,809
Defence Construction Canada	32,500
Motor vehicle accident—	
Daimler Chrysler Financial	31,890
Westhead Search & Rescue— Payment to contract creditors in excess of contract holdback and recovery from contractor in legal proceedings—	
Drycore Electric Inc Construction	15,206
Germain Mechanical & Electrical Ltd construction	5,301
Kent Homes construction	1,661
Speedy Auto Glass construction	1,228
Taylor Flooring Ltd construction	19,011
Terry's Rentals Ltd construction	2,326
Vipond Fire Protection construction	13,420
Woodcock Construction Ltd	1,870
Payment of claim for costs of delay in contract negotiations—	
Dufour Isabelle Cusson Avocats	4,723
Out of court settlement for legal award of the rental contract for office space—	
Fiducie de santé et de bien-être des chauffeurs d'autobus de la Société de transport de la ville de Laval et le Régime de retraite des employés syndiqués de la STL	150,000
Claim due to contractors deficiencies as a result of faulty workmanship—	
Fishburne Sheridan	33,872
Concrete Deck Repairs—	
Gemtec consulting services	1,064
L Breau & Son Ltd construction	19,500
Seimen Access to information court case—	
Gowling Lafleur	6,000
Damage to car in Laurier Tache Garage—	
Guay R	1,501
Vaive R	6,656
CSC Addiction Centre—Montague PEI Payment for inadequacies in newly constructed HVAC—	
Guimond Associates Inc consulting services	1,240
Kamstar electrical services	3,000
RPS Liability Fund—	
Institute of Oceans Science—MCTS Deficiencies	230,518

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
New Pacific Agriculture Research Centre	6,607
JS Murray Electric	6,397
TCE Capital	7,500
Charlottetown Animals & Plants Lab Project— Payments of claim and services for the Fuller case—	
Invoices originally issued to Thomas Fuller and cancelled as they were invalid	648,566
Rassmussen Starr Ruddy in trust for Thomas Fuller	344,136
Richard Rau consulting services	4,167
Stone-Fleming Consulting Ltd	2,756
Terrence P Kelson consulting services	2,360
Reimbursement of expenses for the preparation and settlement awarded to John Chandioux consultants—	
John Chandioux Experts-Conseils Inc	13,083
Plouffe Park lease surrender—	
John Emery Geotechnical Engineering Ltd	15,690
Legal costs for a complaint concerning the evaluation criteria for a contract award—	
K-W Leather Products Ltd	13,081
Reimbursement to release claim against PWGSC—	
Leawood B	2,500
Rate variance—	
Letellier et Associés	9,172
Interest due under section 5.03, Appendix C of a contribution agreement—	
Malette Société en nom collectif	181,148
Claim payable to Mr. Therrien—	
Monson B	3,664
Legal settlement for September 11 lockout of contractors at 875 Huron Road—	
Morin Isolation Toitures Limited	50,000
Damage to property—	
O'Dea, Earle Law Office for David Hepditch and Jesse Hickey	10,000
Legal costs for a complaint concerning the issuance of a sole source contract—	
Papp Plastics and Distributing Ltd	7,727
Agreement between PWGSC, the landlord, and Larisa Pavlychenko, the tenant	
Pavlychenko L	4,100
Payment for a complaint based on a procurement not conducted in accordance with AIT requirements—	
Polaris Inflatable Boats (Canada) Ltd	7,491
Compensation by CITT for the time spent to prepare claims—	
Preston Phipps Inc	1,895
Claim for damage at Lester B Pearson Building—	
Prud'homme D	1,216
Settlement for breach of contract and negligent misrepresentation with a standing offer—	
Shields and Hunt in trust	25,000
Plouffe Park lease surrender—	
St.Joseph Print Group Inc	213,084
Dredging Stephenville—	
Stewart McKelvey Stirling in trust for Zurich Insurance Co	8,000

Particulars and payee	Amount
	$
Claim based on wrongful dismissal—	
Sukhwinder Singh	14,081
Claim payable to Rita Desjardins who fell at the Booth Building—	
Tierney Stauffer in trust	8,750
September 11 lockout of contractors at 875 Huron Road—Payment for recovery of costs—	
Zenix Engineering Ltd	9,675
Claims under $1,000 (21)	9,203
	2,397,152
Communication Canada	
Out of court settlement of claim against the Crown—	
Porter S	*7,000*
Office of Indian Residential Schools Resolution of Canada	
Settlement of claims of abuse issued to legal representatives—	
172 names witheld(1)	*11,489,266*
	13,893,418
SOLICITOR GENERAL	
Department	
Claims under $1,000 (2)	*1,044*
Correctional Service	
Canadian Human Rights Commission settlements—	
Non-disclosure clause (4 cases)	31,100
Compensation for errors and/or omissions by the CSC—	
Inmates (7 cases)	75,200
Non-disclosure clause (10 cases)	54,500
David J Salmon in trust for De Wolfe J P	95,000
Compensation for injuries sustained—	
Anthony Zip in trust	6,500
Eggum Abrametz & Eggum in trust	5,955
Ennis Milne in trust	7,000
Garson, Knox & MacDonald in trust (2 cases)	90,000
Genest Murray in trust	225,000
Hurley Fasano in trust	12,000
James Mandick in trust for Genz K and Haggith A	157,455
Leroy N Hiller in trust	3,500
McInnes Cooper in trust	12,000
Oliver Walter & Co in trust	48,000
Compensation for litigation costs—	
Inmates (1 case)	1,000
Compensation for work related issues—	
Non-disclosure clause (1 case)	10,000
Cherkewich Yost & Atkinson in trust for Debussac S	19,000
Dickson A	1,754
Hunte M	1,433
Lamour D	16,617
Middleton H	5,628
Ron Cherkewich Law Office in trust for Bremner J	16,000
Ron Cherkewich Law Office in trust for Haroulakis C	19,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Compensation related to the death caused by an inmate—	
Lauk & Associate in trust	27,639
Law Office of Andrew M Pinto in trust	20,000
Settlement of claims for loss and/or damage to personal effects--	
Inmates (5 cases)	9,765
Pittsburgh Institution Inmate Trust Fund	1,555
Settlement of Human Resources related issues--	
Inmates (2 cases)	17,500
Settlement of motor vehicle accident--	
A Hynes & O'Neil Motors Ltd forTaylor D	2,669
Bill Storey Pontiac for Whetung B	2,135
Clark C	1,500
Findlay Foods (Kingston) Limited	1,412
ICBC Insurance for Gravelle J	1,455
Insurance Corporation BC for Anderson K	7,128
Insurance State Farm for Botsford S	3,190
Manitoba Public Insurance for Brar G	8,735
Paquette S	1,596
Stuver J	3,730
Claims under $1,000 (714)	107,275
	1,131,426
Royal Canadian Mounted Police	
Damage to glasses or contacts—	
Name withheld [1]	1,217
ADR Negotiated Settlements— Non taxable--	
5 names withheld [1]	515,171
ADR Negoctiated Settlements— Taxable--	
Juby TC	7,735
14 names withheld [1]	116,930
ADR Negotiated settlement—Taxable transfer to RRSP—	
3 names withheld [1]	133,051
Settlement for damages arising from third party vehicle accidents—	
Insurance Corp of British Columbia for Chou C Y	1,071
Insurance Corp of British Columbia for Ho S	2,322
Insurance Corp of British Columbia for Miller D A	4,244
Unifund Assurance for Bond C	1,576
Dick Byl Law Corporation in trust for Winsor P	24,999
Insurance Corp of British Columbia for Hilton K	1,367
Saskatchewan Government Insurance for Saguinsin M	2,905
Caines C	1,200
Manitoba Public Insurance for Webb Lynn J	1,346
Insurance Corp of British Columbia for Roeder T	2,985
Insurance Corp of British Columbia for Jarnell R	1,656
Insurance Corp of British Columbia for Kilba E	1,523
Insurance Corp of British Columbia for Winsor P	1,948
Saskatchewan Government Insurance for Hubber C & N	4,706
Saskatchewan Government Insurance for Wilcox S	6,295
The Citadel for Pittman S	1,547
Trimper D	1,000
Nunavut Auto & Heavy Equipment for Morris K	3,245
Insurance Corp of British Columbia for Meng I	1,794
Manitoba Public Insurance for Shamattawa Education Authority	1,810
Manitoba Public Insurance for Ledoux D	1,217
Manitoba Public Insurance for Colette A	17,960
Saskatchewan Government Insurance for Franklin G M	5,317
Ville de Bromont	4,259
Insurance Corp of British Columbia for Collis R	1,086
Insurance Corp of British Columbia for Bishop E	3,604
Insurance Corp of British Columbia for Peterse V	2,010
Insurance Corp of British Columbia for Johnson B	1,000
Minister of Finance	1,001
The Dominion of Canada	9,708
Brentwood International for Leblanc R	15,907
Richter Auto Body	2,478
National Car Rental	2,248
Insurance Corp of British Columbia for Ameyaw E K	2,300
Insurance Corp of British Columbia for Klemovich G	6,953
UAB Eisler Co Ltd in trust for UAB Eisler Co Ltd	4,767
Zurich Insurance Company for Doucet L & LaPlante S	3,030
MacDonald J	1,302
The Citadel Assurance for Boehm A	4,349
BP Canada Energy Company	3,858
Maco Auto Painting & Bodyworks for Murray A	1,100
Insurance Corp of British Columbia for Thomas B	1,890
Insurance Corp of British Columbia for Walsh K	2,004
Canadian Northern Shield Insurance Company for Walsh K	3,370
Insurance Corp of British Columbia for Satendra E	6,775
Insurance Corp of British Columbia for Sundher S	8,651
Insurance Corp of British Columbia for Yen C-Y	10,296
Insurance Corp of British Columbia for Greville A & A	1,741
Saskatchewan Government Insurance for Seida B	8,525
Rost B L	1,426
Manitoba Public Insurance for Smith S	1,179
Carter Brothers Ltd for LeBlanc R	1,250
Bamford's Collision Service for Gorman C	6,538
GEM auto Sales for Reid G	1,025
Rent-A-Wreck for Conohan S	3,259
Insurance Corp of British Columbia for Salvia P	6,446
Insurance Corp of British Columbia for Westwood T	4,077
Insurance Corp of British Columbia for Finlay J	1,495
The Citadel General Assurance Co for Goodwin W	6,330
Barker K	2,254
Angus Fitzgerald's Auto Body for Warren S	1,333
Saskatchewan Government Insurance for Feng M	1,540
UAB Eisler Co Ltd in trust for Saskatoon Co-op	2,593
Entreprise Rent-A-Car – Ron Wowett for Gorman C	1,181
Summers B	3,200
Boyd Autobody & Glass for Moore C	1,782
Insurance Corp of British Columbia for Wenver J	1,984
Taylor G	1,509
Insurance Corp of British Columbia for Singh B	2,067
Insurance Corp of British Columbia for Wong H	3,485
Insurance Corp of British Columbia for Wong H	1,974
British Columbia Ministry of Transportation	1,617
Insurance Corp of British Columbia for Jeeman K	1,340
Ni W	3,367
Saskatchewan Government Insurance for Taylor F	2,023
Alberta Minister of Finance	1,984
Saskatchewan Government Insurance for Vanin B	2,984
Forbes Leasing	1,642
Allianz Canada Inc for Kampen R	3,537
Wawanesa Mutual Insurance for Reinders H	3,841
Ing Western Union Insurance Co for Kukurudza L	2,685
Saskatchewan Government Insurance for Sleski W	14,555
Insurance Corp of British Columbia for Gould F	1,015

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Budget Rent a Car of BC Ltd	8,275
Fowler W JR	1,000
Manitoba Public Ins for Grey J	2,535
CGU Insurance for Kendal J	7,031
Holloway G	5,000
Elligott Construction Ltd	1,260
Allianz Insurance Company for Creaser J	1,087
Insurance Corp of British Columbia for Johnston M	1,819
The Wawanwsa Mutual Insurance Co for Enskat N	2,534
Storgard M	2,500
Saskatchewan Government Insurance for U Johns Holdings Ltd Co	1,117
U Johns Holdings Limited	1,300
Saskatchewan Government Insurance for Byers G	1,624
Saskatchewan Government Insurance for Carriere P M	2,434
Saskatchewan Government Insurance for Sielski W	2,672
RACO Management Company Limited for Snow T	1,900
Lanesville Auto for Snow T	1,630
Royal & Sunalliance Ins Co of Canada for Bui C D	1,349
Hemray S	3,126
Toronton Dominion Insurance Co for Janzen T	1,138
Insurance Corp of British Columbia for Hughes S	3,502
The Co-Operators General Insurance for Pond J	3,684
Manitoba Public Insurance for Boss L	3,065
Manitoba Public Insurance for Fort Alexander Health Centre	1,279
HSBC Candian Direct Insurance Inc for Johnston M	1,455
Insurance Corp of British Columbia for Williams S	5,068
Insurance Corp of British Columbia for Waegmond	2,435
Insurance Corp of British Columbia for Ryan J	6,835
C & S Services	1,305
Saskatchewan Government Insurance for Lowenberger	3,213
Saskatchewan Government Insurance for Radu L	3,000
Saunders N	2,370
Cormier A	4,715
Wawanesa Mutual Insurance for Ennis R	1,404
Wawanesa Mutual Insurance for Hunter J	1,369
Godin Lizotte Robichaud Guignard for LeBouthillier C	2,500
Insurance Corp of British Columbia for Puthiyaparamba	1,437
Insurance Corp of British Columbia for Salvo M	2,816
Manitoba Public Insurance for Lohr M	1,816
Ing Western Union Insurance Co for Ahearn T	7,247
Insurance Corp of British Columbia for Halligan C	3,845
Insurance Corp of British Columbia for Halbauer K	2,977
Insurance Corp of British Columbia for Scheikh M	2,900
Insurance Corp of British Columbia for Hodzic K	3,815
White F	2,037
Steve Lewis Auto Body for Codiac D	1,511
Nuncia Campbell-Borchert for Borchert H	1,301
Lyon M C	15,000
Alberta Motor Association for Lyon M	10,000
CGU Insurance Company for Yakimuk J	3,111
Fouhse D	2,242
Wawanesa Mutual Insurance Company of Canada for Richard J	3,390
Rendez-Vous Chrysler Ltd for Michaud L	2,157
Lombard Canada for Penny N	2,881
Godin Robichaud Guignard in trust for Savoie Debossage	7,000
CGU Insurance Company of Canada Matchell S	1,096
Insurance Corp of British Columbia for Johnston E	2,874
Insurance Corp of British Columbia for MacDonald D	1,607
Insurance Corp of British Columbia for Houghton J	2,117
Insurance Corp of British Columbia for Kim J	17,896
Insurance Corp of British Columbia for Wood L	1,712
Insurance Corp of British Columbia for Farburn M	3,503
Hogan D	3,000
Lee W	1,000
Insurance Corp of British Columbia for Lapka H	1,527
Insurance Corp of British Columbia for Chopra A	7,161
Insurance Corp of British Columbia for Kwok P	2,953
Insurance Corp of British Columbia for Rattray G	12,337
Insurance Corp of British Columbia for Galpin J	1,546
Insurance Corp of British Columbia for Chan C K	3,016
Vandenbilt Auto Body for Peter Kiewit & Sons	1,413
Insurance Corp of British Columbia for Harpe D	5,432
Saskatchewan Government Insurance for Lachance G	1,433
O'Regan's Collision Centre for Dempsey F	1,493
Saskatchewan Government Insurance for Austin G C	2,770
Manitoba Public Insurance for Deluca R	1,113
Manitoba Public Insurance for Westbrook P	2,264
Clove Collision Repairs (1991) for Ltd Maynes S A	1,075
Hanover Door Systems (1996) Inc for Thrifty Car Wash	1,472
Manitoba Public Insurance for Shellenbert K and Bogue T	8,368
Insurance Corp of British Columbia for Pauls B	5,359
Insurance Corp of British Columbia for Hutchinson K	2,244
Settlements for injuries and fatality arising from motor vehicle accidents—	
Maric J	6,000
Lauk & Associates in trust for Coopers B	34,979
Anderson S-R	2,250
Ches Crosbie Barristers in trust for Barry M W	20,000
McComb Witten in trust for Gir A	2,500
Davidson & Company in trust for Liefke G	43,500
McNally Cuming Allchurch in trust for Loughman F	110,000
Zed & Company in trust for Crawford P	5,712
Alberta Minister of finance for Jane F	1,575
Z Phillip Wiseeman in trust for Fan J	23,806
Robichaud Duguay S	12,000
Logan & Lennon in trust for Cloutier C	1,500
Logan & Lennon in trust for Ranch T	3,500
Mark Sager in trust for Lloyd V	20,000
Sikich S M	2,500
Insurance Corp of British Columbia for Das B	17,952
Lakes Straith in trust for Arjune B	55,000
Boyle & Company in trust for Hutchinson C	30,000
Alan R Perry for Hutchinson C	1,549
Zed & Company in trust for Crawford P	9,315
Anderson McWilliam LeBlanc & MacDonald in trust for Northrup C I	5,000
James H Brown & Associates in trust for Silva H	250,000
Dunn & Company for Sikich S	1,500
Three Suns Towing Inc for Colette A	9,000
Insurance Corp of British Columbia for Crouse A	1,236
Insurance Corp of British Columbia for Hilling A	1,767
Murchinson Thomson & Clark in trust for Lutz S	5,000
Insurance Corp of British Columbia for Lee C	2,053
Correia&Collins in trust for Bonnell G	77,174
Jackie Handerek & Forester in trust for Norris K	15,200
Field Atkinson Perraton in trust for Poole J	11,340
Babb Sheppard in trust for Bassett D G	6,474
Fulton & Company in trust for Siemens D	116,410
Braithwaite Boyle Barristers & Solicitors in trust for Dara P	48,000
Trimper D	3,916
Perry G Kuchr in trust for Khosravi-Mogbadom R	3,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Continued*

Particulars and payee	Amount
	$
Paul Janzen in trust for Salvia P	6,500
Taylor & Blair in trust for Reardon N	32,000
Hunter Gerrett Lobay in trust for Humeniuk F	19,200
Ramsay Thompson Lampman in trust for Johns R	37,576
Patterson Palmer in trust for Maynard G	9,600
Babb Sheppard in trust for King S	27,500
McVea A	57,613
Low A	50,000
McConnon Bion O'Connor & Peterson in trust for Webster H	25,000
Michael Golden in trust for Mai T	1,700
Wood D A	2,616
Williams Roebothan McKay & Marshall in trust for Crocker W	10,000
Hughes & Company in trust for Ousey E	25,000
Chouinard & Company in trust for Tolmie G	18,000
Peterse V	2,640
Dr Richard Williams for Skrety H	2,765
Hunter Gerrett Lobay in trust for Low A	24,599
Allan Francis Pringle in trust for Little J	21,500
Zed & Company in trust for Crawford P	5,356
McCaffrey Goss Mudry LLP for Chan B	14,000
Adam Aboughoushe in trust for Bacchus M	35,000
Thompson Dorfman in trust for Lagimodiere G	67,500
Epstein Wood in trust for Hermann D	3,000
David A McMillan in trust for Gardiner S C	575,000
Bourque Voyer & Cie in trust for Savoie M	25,000
McCaffrey Goss Mudry in trust for Mar D	10,000
Tawkin Law Offices in trust for Gilmar W	12,000
Back to Health Inv for Crocker W	1,300
Insurance Corp of British Columbia for Selvage S V	6,843
Peace Hills General Insurance Co for Healy R	1,514
Royal & Sunalliance Insurance for Fox M	4,918
Mathieu Hryniuk Trust Account for Yellowknife D	7,500
McCaffrey Goss Murdy LLP in trust for Der L	9,000
Raymond Blanchin in trust for Hughes S	15,000
Simpson Thomas & Assoc. in trust for Satenda E	11,440
Simpson Thomas & Assoc. in trust for Satenda C	7,000
Babb Sheppard in trust for Basset D G	2,739
Tapper Cuddy in trust for Neale M V	55,000
Melo J	5,500
Waterbury Newton in trust for Morrison L	35,000
Sampson MacDougall in trust for MacDonald A	90,000
Sampson MacDougall in trust for Best N	55,000
Sampson MacDougall in trust for Lavery K L	42,000
Barry Spalding Richard in trust for Gould R	24,000
Royal & Sunalliance Insurance for Jaquemart N	5,681
Mooney D	3,023
The Co-Operators General Insurance for Tannas R	2,096
Blackeney L	1,400
Settlements for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence—	
The Seigel Law Group for Barker W	3,500
Hunter Gerrett Lobay in trust for Lyhne C	25,000
Machida Mack Shewchuk Barristers in trust for Mandelman M	30,000
Brownlee Fryett Trust Account McNight E	31,484
Heenan Blaikie Law Office Hovan A	5,845
Tees Kiddle Spencer in trust for Bridges M	1,276
Parlee McLaws LLP in trust for Nepoose W	285,000
David Worthington & Company for Drobot B	12,500
Martin & Company for Dennis G V	11,500
Gillepsie Renkema Barnett Broadway for Simon D D	22,500
James H Cluff Personal Law Corp for Brown D	8,500
Boyle & Company in trust for Caruso R	35,000
Mckimm Wishart in trust for Julson S D	3,000
2 names withheld (1)	125,000
Settlements for physical injuries, mental stress and /or pain and suffering—	
Picco & White in trust for Power C	20,000
Chapman Riebeek trust accont McMillan D	200,000
Chapman Riebeek trust accont Ellefson G	15,000
McConnon Bion O'Connor & Peterson in trust for Skrety H	120,000
Lovatt Olsen trust account LeDrew P	15,000
Linda Stanich in trust for Griffiths A	2,000
Funk & Strell in trust for Jeans R	3,000
Booth Dennehy Kelch in trust for Wastesicoot D	445,000
Tarrabain O'Byrne in trust for Mai O	4,500
Settlement for general damages, pain and suffering—	
Name withheld (1)	250,000
Settlements for loss of income—	
B J B Holdings Co Ltd for Olm J	1,430
Sweeney M	4,011
Leblanc R	2,600
Leblanc R	1,040
Singleton Urquhart in trust for Mather M W	7,500
Name withheld (1)	575,000
Damage to personal and private property, buildings, land and animals—	
Doung W	2,407
Worseley Hi Way Service for Kreiser C	1,435
Rivac Construction Inc Lurette A (Dépanneur de Val d'Or)	1,481
Clairoux M	1,000
Juweit R K	4,500
Cole's Carpentry & Renovations for Halsall R & L	1,014
Turcin Papirnyk trust account Koruz N	6,000
Tardif N	1,020
Couvrette C	1,558
John L McAllister in trust for Tozer W	10,431
Parenteau R	4,000
Royal Sunalliance Ins Co of Canda for Mosell-Renauer L	2,045
Nova Scotia Power Corporation	2,287
Fleischer J	1,500
Yellowknife Motors Ltd	4,768
Boundary Oil Products Ltd	1,528
Bernier Construction & Degign Ltd for Bear F	1,809
Settlements for loss, destruction and damage to exhibits—	
Zhang Y	3,700
Entreprise Rent-A-Car for Roderick M	1,136
Farmers Supply Ltd for Dyck I	6,876
Heywood Kennedy Belbir in trust for Mutrey N	5,000
Welton B	2,000
Insurance Corp of British Columbia for Browne D	1,189
Salmon Arm DARE Program	4,726
Settlement for breach of charter of rights—	
Name withheld (1)	50,000
Settlement for human rights complaint—	
10 names withheld (1)	196,706
Compensation claims—Court judgements—	
Ogilvie LLP in trust for Dix J	307,431
Ogilvie LLP in trust for Dix J	34,357

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	$
Ogilvie and Company in trust for Dix J	699,973
Ogilvie LLP in trust for Dix J	49,362
Claims under $1,000 (359)	144,167
	7,644,079
	8,776,549
TRANSPORT	
Department	
Compensation for personal injury as a result of a slip and fall—	
Williams Roebothan McKay & Marshall in trust	5,000
Maitland and Company in trust	20,000
Susan M E Ellard	2,000
Settlement as a result of repairs to a vessel due to an incorrect inspection—	
Queensborrough Shipyard Ltd	3,102
Payment of legal costs for appellant—	
Rush Crane Guenther	13,023
Settlement for reimbursement for relocation of airside signage—	
Boundary Bay Airport Corporation	15,000
Settlement as a result of an incorrect description of property leased—	
Frontenac Condominium Corporation	17,600
Compensation for loss of income due to time lost as a result of poor scheduling of inspection—	
Kristin Westdal	1,500
Payment of compensation under the *Staff Relations Act*—	
Leonarduzzi D	22,500
Settlement to recoup losses related to a subcontract to remove asbestos during the renovation—	
Tupper & Adams in trust	440,000
Settlement as a result of grievance due to overtime dispute—	
Ross Sylvia	7,835
Claims under $1,000 (2)	895
	548,455
VETERANS AFFAIRS	
Department	
Settlement of claim related to employment dispute—	
Vail E	22,000
Settlement of claim related to accident—	
Estate of Porazzo A	76,500
Settlement of claim for legal costs—	
Picard, Garceau, Pasquin, Pagé	7,650
Claims under $1,000 (4)	1,292
	107,442
Total	96,317,699

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(1) Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount
	$
AGRICULTURE AND AGRI-FOOD	
Department	
Compensation for damage to clothing and/or other personal effects—	
Nelson S	134
Payments under $100 (7)	333
	467
Canadian Food Inspection Agency	
Compensation for personal belongings destroyed by fire at Nadeau Poultry—	
bidon E	161
Landry P	454
Morneault A	733
Poitras J	1,607
Robichaud D	679
Payments under $100 (3)	178
	3,812
	4,279
CANADA CUSTOMS AND REVENUE AGENCY	
Relief payments for heating expenses—	
71,903 entitlements @ $125	8,987,875
14,262 entitlements @ $250	3,565,500
Compensation for medical expenses—	
Dompierre A	240
Gauthier L	240
Simoneau M	143
Compensation for damage to motor vehicles—	
Berchowitz H	500
Perron & Ass. / for Roy V	1,218
Phillips W	557
Ralla J	100
Willox C	500
Compensation for damage to clothing and/or other personal effects—	
Barnes D	684
Crowder R	249
Feraday J	140
Harvey S	172
Jolicoeur M	540
Lachapelle A	307
Lagace C	140
Lane R	165
Moerland J	250
Rémillard J	400
Subranni M	113
Tremblay F	155
Compensation for loss of personal effects—	
Green D	1,107
Maybee D	120
Russel R	1,080
Watson S	9,291
Compensation for tuition fees for courses not completed because of a work reassignment—	
Desjardins S	351
Reimbursement of costs incurred as a result of an administrative error—	
Donaldson B	947
Dunn C	1,042
Emmanuel A	3,038
Farling D	135
Gardiner M	789
Heikkinen D	100
King S	3,099
Lloyd M	183
Rice T	13,900
Salerno A	599
Shelton S	710
Smith B	312
Walji N	185
Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation—	
Gentes Hawn C	475
Jones B	4,608
Payments under $100 (69)	2,548
	12,604,807
CANADIAN HERITAGE	
Parks Canada Agency	
Compensation for damage to a vehicle—	
Dalziel's Auto Body	481
Compensation for water caper—	
Hardy R	323
Payment under $100 (1)	73
	877
Public Service Commission	
Payments under $100 (2)	*119*
	996
CITIZENSHIP AND IMMIGRATION	
Department	
Compensation for psychological expenses—	
Name withheld	2,000
Compensation for loss of personal items—	
Perreault L	376
Compensation as a result of a job related discrimination complaint—	
Name withheld	250
Compensation for loss of funds—	
Chen Y Q	155

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Payments under $100 (3)	201
	2,982
Immigration and Refugee Board of Canada	
Compensation for damage to a pair of pants—	
Jam J G	*205*
	3,187
ENVIRONMENT	
Department	
Compensation for damage to a vehicle—	
Croteau G	546
Compensation for a gold tipped Cross fountain pen stolen from the office—	
Grimes D	130
Compensation for personal clothing items stolen from a Crown owned vehicle parked at Downsview North Parking Lot—	
Watson S	246
Payments under $100 (4)	258
	1,180
FINANCE	
Department	
Compensation for loss of personal property while on travel status—	
Majewski L	1,421
FISHERIES AND OCEANS	
Contribution regarding new study by I.O.I.C. to consider Canada's options to protect straddling stocks in the Northwest Atlantic—	
Fisheries Council of Canada	20,000
Compensation for loss of personal benefit coverage due to an administrative error—	
Hamilton J	184
Summer's J	103
Wootton D	1,019
Compensation for loss/damage of personal effects—	
Barclay C	383
Caron V	150
Cordocedo B	139
Coughtry A	250
Desgagnés M	226
Dion F	860
Doyon D	698
Fleming V	139
Grandbois L	191
Hacking S	263
Harrison J	379
Harvey Y	167
Hebert K	408
Holloak P	1,108
Hopper W	150
Khoury L	300
Parsons A	282
Pero S	331
Roberge L	343
Vandal G	349
Watson K	435
Professional Institute of the Public Service of Canada for union dues arrears	4,249
Compensation for medical expenses—	
Perigny G	400
Sears A	822
Reimbursement for personal equipment lost on a salvage mission—	
Fournelle Y	259
Compensation for damage to a vessel—	
Nickerson A	1,850
Smith W	1,850
Compensation for loss of vessel and gear—	
Gaston M	50,000
Payments under $100 (6)	275
	88,562
FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department	
Compensation for loss of personal effects—	
Bell R	438
Bilinski J	113
Grondin R	115
Marsham RJ	562
Martinez IA	145
Smith T	300
Compensation benefits—	
Diaz AMM	28,601
G8 Meeting, Loss of Business—	
726526 Alberta Ltd	1,027
Aaron Taras Semkuley	750
Advance Energy Ltd	9,924
Air Canada	307,776
Alpenglow Aviation Inc	7,217
Atco Gas Co	22,265
Babin Air Ltd	15,996
Belvedere (770341 Alberta Ltd.)	11,794
Blast Adventures Ltd	284
Boulton Creek Trading Ltd	9,754
Calgary Airport Authority	261,770
Calgary Cellular Telephones Ltd	2,841
Calgary Flying Club	6,511
Canadian Helicopters Ltd	6,087
Canadian Mountain Holidays	21,223
Canadian Rockies Rafting Co. Ltd	7,229
Carson Air Ltd	1,990
Casco Holdings Ltd	1,387
Centini Restaurant and Lodge	2,695
Cherries Gifts Inc	2,037
Corprican Holdings Ltd	681
Delta Lodge at Kananaskis	471,938
Derek James Wind	2,168
Dr. Kevin Nevison	2,794
Dwayne Air (2000) Ltd	163,234
Early Bird Air Ltd	31,578
Eye Ball Engineering	2,600
Fritz Feldmann Trucking	542

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Glenbow	25,954
Gordon Ian Stewart	1,000
The Green Room Ltd	2,576
Hertz Drilling Inc	25,294
Imperial Parking Canada Corporation	7,654
Inderman H. Jadvsingh Prof. Corp.	6,800
Inside Out Experience Inc	8,484
Invermere Soaring Centre Ltd	7,929
Java Express	278
Jazz Air Inc	36,240
Jeffery Schacter	7,495
Jennifer Lownder	1,000
Joanne Daskocz	1,453
Kananaskis Guide and Taxi Service	2,834
Kelowna Flightcraft Air Charte	2,323
Lafarge Canada Inc	45,354
Lazy Loaf & Kettle	6,229
Mirage Adventure Tours Ltd.	10,448
Mount Assiniboine Lodge Ltd	26,310
Mount Royal College, Aviation Dpt	6,300
Mountain Gallery (408140 Alberta Ltd)	16,518
Muller Windsports Ltd.	8,742
The Naval Museum of Alberta Society	1,232
Ottawa Congress Centre	395,400
Peregrine Sports and Rentals	7,919
Rod Stretten Trucking	2,647
Ronald Dennis Murphy	1,000
S. Blackmur	1,000
Saltlik Steakhouse 8th Avenue	8,276
Sean James Taylor	1,000
Sharp's Audio Visual Ltd.	7,875
Slimdor Contracting Ltd.	23,526
South Eastern Aircraft Leasing	366
Southern Alberta Hostelling Association	9,965
Sparrowhawk Photo (894324 Alberta Ltd)	5,957
Starleaf Industries Ltd.	23,584
Sundance Balloons (1158992 Ontario Inc.)	5,420
Teatro (517235 Alberta Ltd.)	12,889
Trans Alta Utilities	174,740
Transwest Helicopters Ltd.	165,659
Wayne's Aviation Salvage & Parts	140,513
Westin Hotel Ottawa	54,000
WestJet Airlines Ltd.	121,423
W & W Restaurants Inc.	1,203
Payment under $100 (1)	75
	2,829,250
Canadian International Development Agency	
Reimbursement for a coat damaged during working hours in March 2003—	
McLaughlin P	*145*
	2,829,395

HEALTH

Department

Particulars and payee	Amount
Extraordinary Assistance Plan—	
Liberty Health	120,000
Extraordinary Assistance Plan—	
Liberty Health	120,000
Extraordinary Assistance Plan—	
Liberty Health	60,000
Compensation for an accident involving a Crown vehicle—	
DiRienzo M	437
Payments under $100 (2)	120
	300,557

HUMAN RESOURCES DEVELOPMENT

Department

Particulars and payee	Amount
Compensation for the action regarding an Environmental Assessment Report—	
JDP Developments Limited	557
Compensation for replacement of Canadian Citizenship certificates—	
Lemmons TL	261
Compensation for replacement of identity documents—	
Rampado N	127
Compensation for replacement of a pair of pants—	
Sheldleur P	104
Compensation for wrongful information from an agent of the Canada Employment Insurance Commission—	
Page M	826
Roy S	537
Reimbursement for costs related to a prize won and not paid by HRDC—	
Bragangolo P	169
Compensation for wrongful advice—	
Greater Victoria Visitor	631
Inokai B	153
Compensation for replacement of lost glasses—	
Perkins L	422
Compensation for an administrative error related to a deduction for union dues—	
PIPSC	406
Compensation following their participation in the MCIS projects—	
Acme Vinyl	1,104
Albion Neighbourhood Services	4,284
Autotrin	2,493
Bell Canada	6,157
BCE Nexxia	4,828
BG Entertainment	2,880
Body Graphics	3,360
C Rafiq Rehman	4,082
Uppal Enterprises Inc.	4,488
Canada Tire and Supply	2,878
Carousel Bakery	5,059
Christie Ossington Neighbourhood Services	13,825
Clahair 2000	4,416
Commissionaires Great Lakes	3,930
Community Information Center for City of York	4,500
Crunch Recording Group Inc	4,500
Direct Auto Service Ltd.	1,875
Factory Appliance Parts and Service	3,053
Flemington Neighbourhood Services	9,828
Framemakers International	2,392
Friendship Lodge Day Care Centre	9,625
Jean Pierre Aesthetics	4,536

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Lerner Marzel & Associates	3,040
LIUNA Canadian trifund	2,100
Lola Beverages Inc	4,500
National Electronic Services Ass	5,520
Ortho-Tech Total Foot Solution	11,262
Portables Plus	4,400
Sales Dynamics Inc	4,320
San Sher Enterprises	2,340
Scarborough Support Services for the Elderly Inc	3,724
Sears Home Security	703
Somali Immigrant Women's Association	3,900
The gardner museum of ceramic art	1,413
Toronto Semi	3,612
Weston Quick Printers	2,730
Compensation for the replacement of damaged shoes—	
Gilbert P	100
Hartung B	100
Towata G	126
Settlement of claim against a discrimination and harassment complaint—	
Elias AM	57,860
Compensation to replace damaged clothing—	
Ladouceur A	345
Morris P	251
Rollin M	115
Compensation for an administrative error in the remitting of union dues to the wrong Union Association—	
Hanson G	815
Klock J	759
Compensation related to a grievance for termination of employment—	
Bajnok D	1,000
Reimbursement of legal fees in relation to a disciplinary investigation—	
Clark B	400
Reimbursement of medical expenses as a result of a delay in renewing the Public Service Health Care Plan—	
Jacobsen L	475
Reimbursement of union dues to an employee that was exempted—	
Malone S	800
Compensation related to a delay in the treatment of a Compensation and Benefits case—	
Szabados S	500
Reimbursement of expenditures related to a trial before the English High Court of Justice—	
Canadian Alliance of British Pensioners	79,510
British Pensioners Association of Western Canada	31,939
Payments under $100 (59)	2,450
	339,395

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

INDIAN AND INUIT PROGRAM

Particulars and payee	Amount
Reimbursement for Aeroplan points for cash value—	
Wolynski S	523
Manitoba Hydro Settlement	
Meyers Weinberg in Trust (Barristers and Solicitors)	
Long Plain First Nation	65,000
Treaty payment shortage—	
McKeever K	480
Compensation of interest—	
Estate trust account E Beardy	235
	66,238

INDUSTRY

Department

Particulars and payee	Amount
Department error- Mistake in assigning a frequency for a client—	
Blue Sky Communications	500
Micro-Hightech Communications	470
Ronald Communications	240
Ronald Communications	260
Compensation for the replacement of damaged clothing—	
Trépannier E	672
Compensation for the replacement of stolen glasses—	
Brazeau-Larocque C	374
Compensation for broken belt after inspection—	
Purolator	490
Compensation for damage to a scale—	
L. Dufresne et Fils Ltée	994
Compensation for the replacement of a damaged dress—	
Morier C	154
Compensation for the cost of a ticket that failed to be used due to a last minute operational requirement—	
Fisher K	854
Payments under $100 (7)	294
	5,302

Atlantic Canada Opportunities Agency

Particulars and payee	Amount
Compensation for a public servant's personal effects which were damaged in a car accident—	
Walker S	*1,883*

Canadian Space Agency

Particulars and payee	Amount
Compensation to an employee for damages—	
Bourassa M-J	*1,636*

Economic Development Agency of Canada for the Regions of Quebec

Particulars and payee	Amount
Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001—	
137691 Canada Ltée	1,443
1639-0767 Québec Inc.	10,410
2169-5762 Québec Inc.	1,722
2329-5702 Québec Inc.	2,899
2861-4089 Québec Inc.	1,839
2947-5639 Québec Inc.	484
9001-1099 Québec Inc.	2,837
9007-5847 Québec Inc.	1,316
9037-4695 Québec Inc.	1,200
9039-7357 Québec Inc.	940
9045-0438 Québec Inc.	790
9047-8496 Québec Inc.	1,082
9061-9024 Québec Inc.	500
9080-7033 Québec Inc.	1,599
9091-0415 Inc.	1,277
Ahmed B	745

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
April C	86
Béland F	500
Bélanger L	30
Boulet Lamelin Yacht Inc.	2,072
Boutique aux Mémoires	600
Boutique de l'aspirateur enr.	2,000
Boutique des étudiants	412
Boutique Echologik Inc.	1,433
Boutique Hors-Taxe	5,000
Boutique Machin Chouette	4,185
Caisse populaire	250
Caisse populaire Desjardins	250
Cardinal S et Germain B	874
Cassidy P-A	500
Chagalou Inc.	2,219
Chartier R	276
Choco-Musée Erico Inc.	1,119
Ciné Vidéo Club	3,515
Club Vidéo St-Jean Enr.	988
Contact Musique Canada Enr.	1,282
Copropriété Ste-Geneviève	45
Côté S	762
Delicatesses Tonkinoises	537
Dépanneur d'Aguillon Inc.	486
Dumais J F	500
École de danse Lina Verreault	2,558
Entreprise Jose Ltée	1,099
Euromart Corporation du Canada	1,670
Fortin D.	250
Gagné J	684
Gaudreau C	500
Gestion Supra - 1998 Inc.	500
Globe Trotter 2000 Inc.	827
Gosselin C.	920
Groupe La Récréathèque Inc.	2,453
Groupe Somitel Inc.	4,850
Hamel J	50
Hôtel Royal William	435
Immeuble Richelieu Enr.	449
Immeubles Americ Inc.	500
Investissements Immobiliers	1,000
Jobin J	130
L'Héritage Antiquité Enr.	891
La Sauna Hippocampe	1,900
Langlois G	125
Lavigueur G	1,700
Le Crac Aliments Sains	90
Les Antiquités du Matelot	400
Les Entreprises Bloc 225 Inc.	600
Lucinocte Inc.	799
Manoir Charest	300
Méduse Coopérative	2,000
Metropolitain Eddie Sushi Bar	8,167
Morin et Desroches Inc.	2,274
Pâtisserie Simon	250
Pensionnat Saint-Louis	403
Pilon M	403
Plante M A et Ohannessian A	977
Point de Vue Souvenirs Inc.	2,682
Publicité Aéro-Gram Inc.	7,000
Restaurant Le Carthage	1,184
Restauration Jeune Cartier Inc.	4,268
Richard M	3,556
Rioux A	15
Savard L	485
Sillons Le Disquaire Inc.	2,563
Société de gestion	500
Société de gestion	1,870
Société Immobilière	1,650
Société Parc-Auto du Québec	4,007
St-Gelais M-D	720
Subway d'Youville	2,136
Syndicat de Copropriété du Rab	184
Syndicat de la Copropriété	500
Tremblay C	250
Tremblay Y	360
Turgeon J	365
Urbatique Inc.	1,020
Vêtements Sport Landry Inc.	1,323
Wagner H	45
Wiit Debarre Inc.	4,690
	142,531
National Research Council of Canada	
Compensation for medical expenses—	
Woolgar R	*520*
Statistics Canada	
Payments under $100 (4)	*132*
Western Economic Diversification	
Settlement of employment related claims—	
Reynolds Mirth Richards and Farmer for B McMeckan	*12,500*
	164,504
JUSTICE	
Department	
Compensation for medical expenses—	
Desgens A-M	1,000
Rouette A	181
Financial compensation—	
Ackroyd, Piasta, Roth & Day LLP in trust	1,000
Hill Abra Dewar in trust	4,000
O'Rourker M-A	550
Pennock E	216
Thackray A	216
Trépanier F	540
Grievance settlement—	
Gilbert T	14,264
Nicol M	21,993
Yaremko A	17,385
Reimbursement of union dues deducted by error—	
Lafleur D.	157
Nolan N.	336
Conflict of interest settlement—	
Fenwick F	57,038
Compensation for a procedural error—	
Manitoba M.E.P. on behalf of Bellabono S	776
	119,652

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Federal Court of Canada	
Cellular telephone replacement—	
Lafrenière R	345
Payment under $100 (1)	99
	444
Offices of the Information and Privacy Commissioners of Canada	
Payment under $100 (1)	*15*
	120,111
NATIONAL DEFENCE	
Department	
Compensation for damage to personal property—	
Beaulne J	800
Benjamin P	523
Briscoe K	1,000
Burke C	425
Capt Ihaksi R	178
Capuchon M	250
Cpl Poole C	300
D'Astous D	198
Dubé A	100
Dumont F	312
Dumont M	247
Edwards M	200
Elliott S	926
Emond T	148
Francoeur D	267
Gagnon L	398
Gagnon S	282
Gigniac V	208
Girioux-Bernard C	230
Gravel M	574
Hilarequy N	381
Hulan A	190
Hypolite P	853
Ittukallak A	450
Ittukallal J	450
Jeannot R	106
Lanteigne-Voyer G	324
Laplaine M	236
Lefebvre L	378
Leroux S	150
Mercier D	227
Nadeau J	140
Ochitwak K	103
Ouellet S	162
Page M	100
Phelan P	259
Pichette V	332
Rempel C	300
Rose C	487
Rousseau MA	306
Roy J	169
Sampson J	296
Sampson R	240
Sampson S	436
Scaglione J	200
Simoneaux B	233
Tracy C	294
Tremblay-Côte G	599
Tulugak J	420
Veillette D	274
Vincent V	348
Zinn B	114
Compensation for loss of personal property—	
Bergeron G	298
Boivin D	750
Briscoe K	1,000
Clyburne R	448
Comtois L	283
Goodyear M	215
Greenwood R	959
Lavoie SP	161
Lavoie SP	152
Lynch D	389
Mathews M	469
Pike A	335
Rodrigue A	409
Wynberg D	152
Young S	409
Financial compensation—	
Bertram M	240
Leboeuf R	2,700
Roy LE	800
Thompson RJ (12)	27,210
Wozniak W	1,870
Payments under $100 (40)	1,559
	57,931 *
NATURAL RESOURCES	
Department	
Compensation for damage to personal effects—	
Lauzon L	339
Locher P	540
Payments under $100 (3)	146
	1,025
PRIVY COUNCIL	
Department	
Compensation for damaged clothing—	
Parisi F	120
Compensation for union dues overpayment—	
Lalonde V	280
Compensation for union dues reimbursement—	
Lemire M	607
	1,007
Canadian Centre for Management Development	
Compensation for damage to an article of clothing—	
Xuan-An Dinh	140
Payment under $100 (1)	86
	226
Chief Electoral Officer	
Compensation for damage to a piano—	
Central Park Lodges	*943*
	2,176

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
GOVERNMENT SERVICES PROGRAM	
Payment under $100 (1)	*67*
Office of Indian Residential Schools Resolution of Canada	
73 payments issued to legal representatives in settlement of claims of abuse	*1,988,407*
	1,988,474
SOLICITOR GENERAL	
Correctional Service	
Compensation for an employee's personal effects lost or damaged while on duty—	
Argue E	650
Bennett W	212
Béchard Y	431
Brennan M	150
Desormeaux M	100
Duchesne M	145
Dwayne S	362
Ehry C	125
Goyette L	885
Guthro D	167
Justason C	300
Kelsy R	335
Kubin R	345
Lavictoire R	140
Leblanc J G	188
Léger A	286
L'Italien A	1,160
Macnair A	155
McCann T	140
Mcintyre V	145
Méthot J-Y	205
Nolan S	264
Robbins G	274
Schwwaga C	158
Séguin S	170
Slater G	225
Thompson J	123
Woods K	1,000
Eyeglasses damaged during CSC contingency exercise—	
Dubois R	248
Kerrigan R J	214
Melnyk W	295
Thomas Simon G	414
Vehicule damaged at institution—	
Johnston B	300
McCall M	130
Payment under $100 (63)	3,025
	13,466
Royal Canadian Mounted Police	
Damage to glasses or contacts—	
Abran R	283
Anderson E W	113
Biden W D	122
Birnie W	341
Boleska P	384
Brandford M	246
Bridges C M	125
Bubar C A	180
Carlson G R	260
Chamberland Y J R	299
Chausse D	159
Choy A M	304
Denny Q	375
Dick W D	135
Dore K L	203
Dovell C J	340
Ducharme A A D	341
Fiedler L H	228
Forsey J A	148
Genaille J P	372
Hanry S D	108
Hartl D T	266
Highview Optical for McLellan C	393
Horn D A	450
Hubbert D J	300
Jewers D B	683
Johnston J P	190
Kelders J	234
Kennedy P J	212
Kim R	348
Kirkman DJM	362
Knight O W	353
Kolibaba S L	307
Malenfant N J R	119
Morrissey M F	194
Mousseau C	450
Muir D M	204
Ouellette B	299
O"Neil K M	296
Pasquini A J	413
Peck G G	242
Phillipson N	254
Rose J W G	162
Russell D P	284
Sanderson H J	348
Smith D J	125
Smith K L	360
Spencer P	776
Steele S C	119
Stott J A	122
Stratton L B	450
Titus A	315
Vallee C	153
Wattie D R	189
Wells L M	165
Welter J F	125
Whitenect S R	156
Wilson F G	428
Damage to personal apparel/effects—	
Blundell R F	149
Cleveland R E	109
Da Silva S	380
Dancho V P	492
Deroy J A J-Y	209
Groulx R J F A R	325
Hall R R	270
Kasdorf T	206
Martin N	250

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount
	$
Powers S P	236
Proteau C	109
Pyett H	229
Robinson B W	160
Samotej R J	263
Tomfohr L A	230
Tremblay L J G	173
Van Dyk B J	181
Van Tassel M V	179
Vong T	194
Vong T	108
Walsh D	232
Wood R M	300
Damage to personal/private property—	
Aklavik Housing Association for Joe J	411
Allen's Renovations for Wawryk P	270
B C Housing - Northern Interior Region	360
Barbarash D	116
Bennett M-J	500
Brunner D H	569
Bryce G	1,208
Campbell's Computer for Young H	430
Charlton L	426
Ching Kee Construction for Chambers M	350
Cobb W	210
Coker D W	472
Don Folk Chevrolet-Oldsmobile for Danilowich B R S	104
Easter E R	385
Frank A	386
Garceau G	1,500
Halipchuk K J	377
Hartland L	156
Henderson E	100
Hubert L	241
Hyde W	340
Keitges G D for Smith C	250
Kleskun Community Pasture Association for Hay C D	4,120
Kuai B Y	295
Lakeview Enterprises Ltd	571
Maheux J A G	320
Mitchell S	675
Noble S	429
Redick F A	201
Resch B	117
Rivett R C	263
Rosario J L	1,220
Treichel L	377
Valley Fence & Gate Ltd	199
Wawryk P	210
Westcorp Inc	1,867
Westwind Glass Inc for Cretney J	245
Windsor Plywood Surrey for Eguchi M	805
WPC Building Services	690
Wright T	297
Damage to personal vehicle—	
Ahmed M	373
Gary Moe Saturn Isuzu for Boulton R & D	243
Glasgow G D for Schick D	101
Klarenbach B	350
Poworoznyk S	200
Security National Insurance for Lindsey B	864
Sheppard E R	346
Ste. Anne Auto Body Ltd for Mantie K	781
Tartan Auto Body Ltd for Doolittle N	673
Turner A	100
Walker C	200
Watson S	190
White J N	769
Reimbursement of costs/expenses—	
Bali L	142
Budget Rent A Car of BC Ltd	616
Charles G	1,887
Collins C	280
Courcelles R G J	220
Dodd M	100
Eger T	150
Fox J M	853
Friesen D M	363
Guay D	300
Hart J A	500
Irwin R E G	686
Keyes M	170
Kinney S T	500
MacDonald J	217
Manor Management	915
Menard J R	116
Noble S	240
Precision Camera Inc for Kassam V & McGowan C S	608
Rudachyk C	174
Schnieder C	300
Sifniotis K	143
The Loewen Consulting Group	2,000
Loss of income/money—	
Dop J T M	225
Dunrobin Integration Services Ltd for Baumken C	3,812
Loss of personal items—	
Babineau T	958
Fletcher P N	309
Heppell R V	189
Kluthe J C	1,549
Letch G	118
Lloyd S	151
Save More Pawnbrokers	113
Waller S A	369
Payments under $100 (138)	6,488
	73,909
	87,375

TRANSPORT

Department

Particulars and payee	Amount
Compensation for damage to a computer as a result of a move—	
Lavergne Y	281
Reimbursement of travel expenses as result of work related demands due to aftermath of September 11, 2001—	
Marriott J	706
Compensation for injuries resulting from a dog bite—	
Grondin J	595
Compensation for the misrepresentation to renew a contract—	
Beard Winter LLP in Trust with RIV Limited	20,000

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	$
Reimbursement cost for the replacement of a damaged tire for his aircraft—	
Topal Ronald Dr	978
Compensation as a result of misinformed leave entitlements—	
Duncan D	2,000
Payments under $100 (7)	283
	24,843
TREASURY BOARD	
Department	
Payment under $100 (1)	86
VETERANS AFFAIRS	
Department	
Compensation for damage to clothing—	
Lawson C	116
Compensation for funeral and burial expenses—	
Simms J	3,870
Compensation for broken sunglasses—	
Breault G	135
Compensation for broken eye glasses—	
Georges JC	331
Vallée R	278
Compensation for Prisoners of War—	
Ainslie A	15,000
Albright S	20,000
Anderson T	1,500
Bentley L	20,000
Berry G	20,000
Bradley J	20,000
Bradshaw T	20,000
Camerman S	20,000
Chalmers R	20,000
Chisholm D	5,000
Coleman E	20,000
Cote M	20,000
Cowle A	20,000
Cox D	20,000
Dalgarno A	20,000
Elliott C	20,000
Fenton W	20,000
Gartlan J	20,000
Greensides J	10,000
Haldenby F	20,000
Hamel J	20,000
Isaac M	1,500
Johnson T	20,000
Junior L	20,000
Latto J	20,000
McCuaig G	20,000
McMillan N	20,000
Murphy J	10,000
Nind J	20,000
Pilgrim C	20,000
Reid N	20,000
Reis P	20,000
Renneberg R	20,000
Richards F	20,000
Roche C	20,000
Rooks C	20,000
Shoemaker W	20,000
Skelton J	20,000
Trotter R	20,000
Vidal H	20,000
Wagner W	20,000
Wehrens A	20,000
Wentworth C	15,000
Willis D	15,000
Winter N	20,000
Zimmerman A	15,000
Special benefit payments to Merchant Navy Veterans (597 payments)	5,142,500
Compensation to First Nations Veterans (1,400 estimated payments)	28,000,000
Retroactive Pension Payment—	
Lavallee A	50,000
Payments under $100 (2)	110
	34,025,340
Total	52,711,882

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(1) Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount
	$
CANADA CUSTOMS AND REVENUE AGENCY	
Authority—Supreme Court of Canada	
28062	
First Vancouver Finance	
McKercher, McKercher & Whitmore	48,801
28273	
Allen, Thomas J & Milewski, E.R.	484
27724	
Walls, Jack	
Thorsteinssons in trust	10,606
27869	
Dudney, William A.	
Thorsteinssons in trust	521
29090/349962-2	
Gardner, Sheridan J.	
Binavince, Smith in trust	315
3-436124-2	
Juliar Holdings Limited	
Fraser, Milner, Casgrain in trust	30,452
3-436124-2	
Juliar, Paul & Karen	2,432
27415	
Spire Freezers Limited	
Thorsteinssons in trust	9,316
27860	
Stewart, Brian J.	
McMillan, Binch in trust	10,089
Authority— Federal Court of Appeals	
A-281-00	
Acton Construction Limited	
Mockler, Peters, Oley, Rousse & Williams in trust	920
2001-4201/2 (IT)I	
Aharonian, Dikran	
Fasken, Martineau Dumoulin in trust	550
A-596-99	
Milewski, E.R.	
Thorsteinssons in trust	2,254
3-28856	
Arnason, Tammy	
Tammy, Susan, Arnason	100
3-28856	
Schrenier, Nadine Marie	100
A-216-99	
Argus Holdings Limited	
Thorsteinssons in trust	3,543
T-232-02	
Barnard, Donna	100
T-2288-92	
Benoit, Charles John	
Ackroyd, Piasta, Roth & Day in trust	350,000
A-416-01	
Buchanan, James	
Thorsteinssons in trust	53,726
A-163-96 to A-166-96	
Buvyer, Robert	
Thorsteinssons in trust	8,129
A-289-01	
Canadian Helicopters Limited	
Barsalou, Lawson in trust	1,611
A-516-97	
Canadian Imperial Bank of	
Osler, Holskin & Harcourt in trust	11,227
A-701-00	
Canadian Pacific Limited	
McCarthy, Tétrault in trust	5,195
A-56-02	
Clibetre Exploration Limited	400
T-791-00	
Connors, Jennifer A.	100
A-385-00	
Davis, Erica	1,000
T-749-02	
Dorey, Simon P.J.	50
T-1113-01	
Dunbar, Patrick	633
T-1056-00	
Edison, Fraser H.	
McInnes, Cooper in trust	6,752
A-806-00	
GL & V/Black Clawson-	
Lapointe, Rosenstein in trust	2,097
A-755-00	
Gibson, Beth	
Alkins, MacAulay & Thorvaldson in trust	10,760
A-191-01	
Gifford, Thomas	
McLaclan, Froud & Ducharme in trust	11,858
A-141-01	
Girard, Josée	
Poulin, Vézina, Dignard in trust	2,219
A-278-01	
Hamilton, Ray	
Rasmussen, Starr, Rudy in trust	15,230
A-345-00	
Huard, Fernand	1,177
A-658-00	
The Insurance Corporation of	
Fraser, Milner, Casgrain in trust	4,324
A-717-01	
Jabin Investments Limited	
Thorsteinssons in trust	3,190

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
T-641-02	
Janda Products Canada Limited	
Robins, Appleby & Taud in trust	9,676
C33039	
Juliar, Paul & Karen	
Fraser, Milner, Casgrain in trust	12,116
A-628-99	
Kowdrysh, Walter	
Carson & Co. in trust	3,199
A-465-99	
Kroeker, Anna	
Nichols & Company in trust	7,500
A-634-99	
L & K Farms Limited	
Carson & Co. in trust	1,383
A-570-98	
Larsen, Jens	
Kenneth R. Hausser Law Corp. in trust	2,376
T-1501-02	
Leaf, Ian	
McMillan, Binch in trust	450
A-318-01	
Libra Transport (B.C.) Limited	
Wolff, Leia in trust	1,731
A-697-00, A-5-01, A-91-01	
McLarty, Allan	
Fraser, Milner, Casgrain in trust	5,840
A-115-02	
Matte, Sheila Lynn	
Community Legal Assistance Society	1,881
A-443-01	
Meredith, Steven G	
Fraser, Milner, Casgrain in trust	8,000
T-920-98	
Molson Brewery B.C. Limited	
McCarthy, Tetrault in trust	46,544
A-592-02	
Morana, Corrado	
Thomas H. Riesz in trust	959
A-280-01	
Nelson, Steven Willett	325
A-504-98	
Germain Pelletier Limited	
Pothier, Delisle in trust	7,240
T-35-03	
Perfect, Edward A.	50
A-65-00	
Perron, Caroline	
André Girard in trust	1,502
A-526-01	
Poulin, Daniel	1,500
A-642-97	
Reebok Canada Inc.	
Stikeman, Elliot in trust	10,256
A-686-96	
Singleton, John R.	
Canada Customs and Revenue Agency	40,000
T-151-92 ET T-903-93	
Société des Alcools du Qc	2,238
A-571-00	
Société des Alcools du Qc	6,971
A-337-98	
Stewart, Brian J.	
McMillan, Binch in trust	10,552
A-91-00	
Théberge,Carol	
ME Frédéric St-Jean in trust	4,727
T-2128-01	
Turner, William M.	50
A-153-99	
Wawang Forest Products Limited	
Blake, Cassels & Graydon in trust	3,723
A-154-99	
Nerak Contrators Inc.	
Blake, Cassels & Graydon in trust	3,723
A-563-00	
Wolfe, Lawrence	
Handelman, Handelman & Schiller	7,592
A-378-01	
Yellow Cab Company Limited	
Harris & Company in trust	2,661
Authority— Tax Court of Canada	
2001-4304(IT)G	
Ahmad, Syed Y.	
Thorsteinssons in trust	3,500
2002-76(IT)I	
Akiwenzie, Alexander	
Reynolds, Dolgin in trust	200
97-3096(IT)G	
Allen, T.J.	
Thorsteinssons in trust	7,746
2001-1222(IT)I	
Anderson, Calvin	
Olive Waller Zinkhan & Waller in trust	750
2001-3099(IT)I	
Anderson, Donald L.	
Bennett, Jones in trust	3,660
2001-3103(IT)I	
Auckland, Robert G.	
Bennett, Jones in trust	1,550
2001-3104(IT)I	
Harder, Howard H.	
Bennett, Jones in trust	1,550
2001-3105(IT)I	
Penner, Wyatt D.A.	
Bennett, Jones in trust	1,550
2001-3106(IT)I	
Scott, Keith W.	
Bennett, Jones in trust	1,550
96-3796(IT)G	
Aitchison, Gary	
Gowling, Lafleur et Henderson in trust	3,368
2000-831(IT)I	
Anathan, Sheila	440

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
2000-1522(GST)G	
Armstrong, George	
Gregory, Ducharme in trust	4,024
97-1294(IT)G	
Bacon, Wayne	
Carson & Co. in trust	750
2002-4289(GST)G	
Bal, Kulwant Singh	
Heather, Sadler, Jenkins in trust	500
1998-561(IT)G	
Begrand, Henry J.	
Carson & Co. in trust	750
1998-560(IT)G	
Begrand, Roger H.	
Carson & Co. in trust	750
2000-5177(IT)I	
Bekkers, Jon A.	
McInnes, Cooper in trust	802
2000-4513(IT)I	
Bénard, Michèle	
Robert, Beaudet in trust	756
2000-279(IT)I	
Bernier, Claire	670
1999-4643(IT)G	
Big Comfy Corp.	
McMillan, Binch in trust	4,436
2001-1752(GST)G	
Bitar, Massaad	
Patterson, Palmer in trust	4,823
1999-4930(IT)G	
Blue Mountain Resorts Limited	
Davies, Ward, Phillips & Vineberg in trust	10,383
98-1293(IT)G	
Boresheim, Roy	
Carson & Co. in trust	750
98-495(IT)G	
Bozzo, Antonietta	
Gardiner, Roberts in trust	6,966
1999-611(IT)G	
Brent, Deborah	
Fasken, Martineau Dumoulin in trust	2,727
2002-1799(IT)I	
Brown, Terry C.	300
95-3238(IT)G	
Campbell, Helen	2,543
95-3241(IT)G	
Campbell, Mardie	2,543
95-3240(IT)G	
Fleck, Roberta	2,293
2001-3091(IT)I	
Carabetta, Richard	
Thorsteinssons in trust	629
1999-1113(IT)G	
Cheek, Thomas F.	
Wildeboer, Rand, Thomson, Apps & Dellelce	26,750
1999-730(GST)G	
Cochran, Douglas Scott	614

Particulars and payee	Amount
	$
97-2832(IT)G	
Cook, David Mark	
Carson & Co. in trust	750
2002-1782(IT)G	
Cook, Gordon	
Olson, Lemons in trust	894
2001-90(IT)I	
Copeland, Andrew	
Keyser, Mason, Ball in trust	1,142
1999-3556(IT)G, 1999-3558(IT)G	
Deck, Francis	
Rotfleisch & Samulovitch in trust	4,025
2001-3593(IT)G	
DeMont, Eric G.	1,111
2001-3395(IT)I	
Donio, Aandeg Miigwan	795
2000-3712(IT)G	
Dowell, Brenda	
Cassels, Brock & Blackwell in trust	1,500
98-27(IT)G	
Farm World Equipment Limited	
Carson & Co. in trust	750
98-876(IT)G	
Spratt, Donald	
Carson & Co. in trust	750
98-877(IT)G	
Spratt, Ross	
Carson & Co. in trust	750
1999-5028(IT)G	
Fecteau, Alain	
Pothier, Delisle in trust	1,955
2000-381(IT)G	
Gagné, Denis	
Richard Généreux in trust	2,433
2000-2732(IT)I	
Gamus, Erika	46
2000-1618(IT)G	
Gaston Cellard Inc.	
St-Onge & Assels in trust	3,306
2001-3884(IT)I	
Gilewicz, Robert	100
2001-1967(IT)I	
Goodson, Lawrence	200
1999-1977(IT)G	
Gurberg, Marvyn	
Spiegel & Sohmer in trust	3,657
1998-875(IT)G	
Halland, Alison	
Carson & Co. in trust	750
2002-214(IT)I	
Hamilton, Donald	
MacPherson, Leslie & Tyerman in trust	950
2002-213(IT)I	
Stephanson, Raymond	
MacPherson, Leslie & Tyerman in trust	950
2002-212(IT)I	
Scoles, Graham	
MacPherson, Leslie & Tyerman in trust	950

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
2002-210(IT)I	
Steele, Thomas	
MacPherson, Leslie & Tyerman in trust	1,391
2002-211(IT)I	
Stauffer, Melvin	
MacPherson, Leslie & Tyerman in trust	950
2001-972(IT)I	
Harris-Eze, Ayodejo	
John Mill in trust	1,765
2001-3740(IT)G	
Herndier, Estate of Wilbert	
Mellor Law Firm in trust	2,956
98-1228(IT)I	
Hicks, Steve	
Jones, Emery, Hargreaves & Swan in trust	624
2000-3075(IT)G	
Hunter, William B.	
Thompson, Corbett & Webster in trust	22,000
2001-4434(IT)I	
Hurley, Regina	
Lewis, Sinnott, Shortall & Hurley in trust	2,303
1999-5040(IT)G	
IPSCO INC.	
Felesky & Flynn in trust	5,898
2001-1336(IT)I	
Imaginus Canada Inc.	37
2002-62(IT)I	
Irwin-Keyon, Elizabeth J.	200
1999-2166(IT)G	
Jabin Investments Limited	
Thorsteinssons in trust	4,355
1999-4707(IT)G	
Estate of Marilyn Johnson	
Fitzsimmons & Company in trust	4,000
98-514(IT)G	
Johnston, William H.	
Blake, Cassels & Graydon in trust	3,882
2001-2768(IT)I	
Jubenville, Sheila	350
A-22-02	
Jurak, Anthony	
Mendelsohn, Rosentzveig & Schacter in trust	550
T-1429-01	
Khanna, Satish K.	100
2001-2754(IT)I	
Katsoras, Vassillios	
Lorne Levine in trust	651
2002-1272(IT)I	
Kessler, Robert	235
97-3432(IT)I	
Krahenbil, Alinda	1,200
98-570(IT)G	
L & K Farms Limited	
Carson & Co. in trust	4,428
2000-4048(IT)G	
Lacroix, Benoit	956
2000-2021(IT)I	
Laquerre, Raymond	20
2001-4(IT)G	
Larochelle, Jean-Francois	
Lavery de Billy in trust	677
2001-5(IT)G	
Distribution Loréfal Inc.	
Lavery de Billy in trust	250
2002-840(IT)I	
Leskechibry, Kylie-Anne	7
98-874(IT)G	
Lindsay, Gordon W.	
Carson & Co. in trust	750
2000-1146(IT)G	
Lloyd, David A.	
Peter Kravchuke in trust	7,005
T-186-02	
MacMillan, G. Lee	100
1998-1297(IT)G	
McConaghy Farms limited	
Carson & Co. in trust	750
2000-3658(IT)G	
McGee, Ronald	
Simpson Wigle in trust	3,125
97-3628(IT)G	
McLarty, Allan	
Fraser, Milner, Casgrain in trust	1,750
1999-3945(IT)G	
McLauchlin, W. Andrew	
William G. Dingwall in trust	4,603
2002-972(IT)G	
Maggio, Saverio	
Wilson Walker in trust	775
1999-4063(IT)G	
Martel, Claude	
Pothier, Delisle in trust	2,029
97-1245(IT)G	
Lachapelle-Mathieu	
Poulin, Vézina, Dignard in trust	9,986
98-2252(IT)G	
Melis, Marcelle	
Pichelli, Rayner & Brown in trust	1,587
2002-2779(IT)G	
Miller, Carolyn	
Robinson Blokker in trust	4,433
2002-69(IT)I	
Mitzelos, George	113
96-3504(GST)G	
Moiser, David William	
Robins, Appleby & Taud in trust	14,421
2000-3621(IT)I	
Nashen & Nashen Consultants Inc.	300
2001-184(IT)G	
Nicola, David	
Thorsteinssons in trust	7,766
96-503(IT)G	
Obadia, Liliane	375

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
2001-3283(IT)I	
Patenaude, Linda	
De Chantal, D'Amour, Fortier SENC	356
2001-3008(IT)G	
Pelican Run Golf Course Inc.	
Felesky FLynn in trust	500
96-3585(IT)G	
Germain Pelletier Limited	
Pothier, Delisle in trust	9,100
2000-3125(IT)G to 2000-3130(IT)G	
Pelletier, Caroline	
Ogilvy Renault in trust	6,363
2001-2222(IT)I	
Poulton, Terrence K.	
Ottenheimer Boone in trust	950
2001-2775(IT)I	
Lee, Albert J.	94
2001-1183(IT)G	
Priest, Leslie	
Gowling, Lafleur and Henderson in trust	35,115
2001-3227(IT)G	
Rémillard, Gilles	
Pothier, Delisle in trust	2,700
1999-2483(IT)G	
Rogic, Ante (Tony)	
Thorsteinssons in trust	2,600
98-1461(IT)G	
Roy, Mathias	
Carson & Co. in trust	750
2001-3489(IT)I	
Rudiak, Myron	183
1999-1429(IT)G	
Safety Boss Limited	
Felesky & Flynn in trust	7,445
2001-3471(IT)I	
Samycia, Eva	162
2000-2630(IT)G	
Scierie St-Elzéar Inc.	
St-Onge & Assels in trust	2,938
2001-1335(IT)I	
Seely, Judy K.	300
2002-745(IT)I	
Seguin, Robert	
Gowling, Lafleur & Henderson in trust	1,086
2000-1194(IT)G	
Shah, Jay	809
2000-178(IT)G	
Shaughnessy, Kevin	1,637
1999-2159(IT)G	
Siddoo, Ajmer Singh	
Fasken, Martineau Dumoulin in trust	7,367
2000-1461(IT)G	
Siftar, Antonija	
CAW Legal Services Plan in trust	2,562
1999-3963(IT)G	
Simser, Scott Irwin	
ARCH in trust	1,000
91-786(IT)G	
Sokwaypnace, Charles	
McDougall, Gauley in trust	1,283
2001-1849(IT)G	
Smith, Mervyn Dean	1,336
2001-4192(IT)I	
Smith, Reginald	
Jones, Emery, Hargreaves & Swan in trust	1,566
98-3846(IT)I	
Sports Nautiques Carleton Inc.	519
95-3222(IT)G	
Stewart, Brian J.	
McMillan, Binch in trust	7,483
86-1839(IT)O, 87-52(IT)O	
228262 Oil & Gas Limited	
Bennett, Jones in trust	1,827
1999-3046(IT)G	
Trotter, William	
McMillan, Binch in trust	4,336
2002-1554(IT)I	
West, June	250
2001-245(IT)I	
Westbury, Chris F.	388
2002-32(IT)I	
Whelan, Dianne Kim	100
96-4709(IT)G	
Williams Gold Refining Co.	
Fogler, Rubinoff in trust	2,422
2002-407(IT)I	
Williamson, Luann I.	
John David Buote in trust	300
2002-872(IT)I	
Woodward, Gary	300
Authority—Federal Court of Appeal & Tax Court of Canada	
97-1386(IT)G / A-707-98	
Dudney, William A.	
Felesky & Flynn in trust	6,760
1999-528(IT)G	
Franklin, John	
Siskind, Cromarty, Ivey & Dowler in trust	3,964
96-4113(IT)G	
Hudon, Jean-Paul	
Barsalou, Lawson Auger in trust	12,318
95-4033(IT)G	
Spire Freezers Limited	
Thorsteinssons in trust	60,939
Authority—Court of Queens Bench of Alberta	
0203-10924	
Daimler Chrysler Fin. Services	
Lovatt, Olsen in trust	2,029
0201-04705	
Mr. Patrick J. Bibby	5,000
Authority—Court of Appeal for Ontario	
C37944	
Mr. Joseph Gollner	9,942

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Court of Appeal for Saskatchewan	
2002-5KCA6	
Schwab Construction Limited	
McKercher, McKercher & Whitmore	2,390
2002-5KCA6	
Schwab Construction Limited	
MacPherson, Leslie & Tyerman	2,405
	1,274,940
CITIZENSHIP AND IMMIGRATION	
Department	
Authority—Federal Court Award	
T-1680-01	
Settlement for legal costs resulting from a judicial review—	
Me Benoit Palmer in trust for	
Amoussouga-Géro R K	1,500
Authority—Federal Court Award	
IMM-493-00	
Settlement for legal cost resulted from an ajournment—	
Mary Lam in trust for	
Badic J	50
Authority—Federal Court Award	
IMM-5711-01	
Settlement for legal cost resulting from a judicial review of a decision made by the Immigration Appeal Division of the Immigration and Refugee Board—	
Osborne G Barwell in trust for	
Balcombe O R	2,000
Authority—Federal Court Award	
IMM-2565-00	
Settlement for legal costs resulting from a judicial review for refusal of application for landing—	
Jackman, Waldman andd Associates in trust for	
Chakra F	3,460
Authority—Federal Court Award	
IMM-3715-01	
Settlement for legal costs resulting from the inordinate delay in the processing of his application—	
Richard Hendery Barrister & Solicitor in trust for	
Chehrzad A R	2,000
Authority—Supreme Court Award	
#27107	
Settlement for bill of costs—	
Chieu H	6,173
Authority—Federal Court Award	
IMM-5007-99	
Settlement for legal cost resulting from assessment of disbursements—	
T. Viresh Fernando in trust for	
D'Souza V	3,324
Authority - Federal Court Award	
IMM-6551-00	
Settlement for legal costs for judicial review of a decision made by the Convention refugee Determination Division—	
Rocco Galati in trust for	
Goman E; Goman R;Kolompar R; Kolompar R; Kolompar SR & Nyari I	3,000
Authority—Federal Court Award	
IMM-3872-96	
Settlement for legal costs as a result of a wrongful decision made by a visa officer—	
Hansen & Company in trust for	
Guang Lun Z	9,019
Authority—Federal Court Award	
IMM-1342-00	
Settlement for legal costs resulting from a judicial review for a decision made by an immigration officer—	
Barbara Jackman in trust for	
Haj Khalil N	3,154
Authority—Federal Court Award	
IMM-3515-02	
Settlement for legal costs for judicial review, for an order of Mandamus requiring the respondant to process the application for landing—	
South Ottawa Community Legal Services in trust for	
Heirali A & Khadawis S	2,385
Authority—Federal Court Award	
IMM-4844-01	
Settlement for legal costs resulted from review of the decision of a visa officer for an application for permanent residence—	
Matthew M. Moyal in trust for	
Huang X	4,500
Authority—Federal Court Award	
DES-6-99	
Settlement for legal costs—	
Rocco Galati in trust for	
Jaballah M	21,807
Authority—Federal Court Award	
IMM-4370-01	
Settlement for legal costs resulted from a judicial review of a wrongful decision made by a visa officer—	
Law Firm of Junaid Kayani in trust for	
Khan Z	1,000
Authority—Federal Court Award	
IMM-3834-01	
Settlement for legal costs resulted from judicial review—	
Michael Crane in trust for	
Khorrami N M	1,000
Authority—Superior Court Award	
98-GS-19675	
Settlement for legal costs for seizure and selling of personal property—	
Lang M	388

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court Award	
IMM-5448-01	
Settlement for legal costs resulted from judicial review—	
Lawrence Wong & Associates in trust for	
Lo K C	2,000
Authority—Federal Court Award	
IMM-1597-02	
Settlement for legal costs resulted from a stay of execution of the Deportation Order—	
Lorne Waldman in trust for	
MacDonald B	1,000
Authority—Federal Court Award	
T-919-02	
Settlement for legal costs	
McQuire Augier G	300
Authority—Federal Court Award	
IMM-1471-02	
Settlement for legal costs resulted from review of the decision of a visa officer application for permanent residence—	
Lawrence Wong & Associates in trust for	
Peng Q	4,452
Authority—Federal Court Award	
IMM-800-99	
Settlement for legal costs resulted from a detention for removal while the applicant was under a probation order —	
Wennie Lee in trust for	
Russell R A	2,958
Authority—Federal Court Award	
IMM-2903-01	
Settlement for legal costs—	
VanderVennen Lehrer in trust for	
Santana-Mota D E	2,920
Authority—Federal Court Award	
IMM-6614-00	
Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Mary Lam in trust for	
Simmons Y	2,333
Authority—Federal Court Award	
A-455-98	
Settlement for legal costs—	
Lorne Waldman in trust for	
Singh Saini P	3,000
Authority—Federal Court Award	
IMM-3912-00	
Settlement resulted from a judicial review of a visa officer's decision concerning an application for permanent residence—	
Lawrance Wong in trust for	
Wang J Q	865
Authority—Federal Court Award	
IMM-4221-01	
Settlement for legal costs resulting from a pending permanent residence application—	
Yang J	1,300
	85,888

Particulars and payee	Amount
	$
FISHERIES AND OCEANS	
Department	
Authority—Federal Court Award	
9806 01460	
Payments for suit for road check in compliance of fishing regulations in Banff National Park—	
Davidson & Williams Barristers and Solicitors in trust for MacLean, Peter N; Maclean, Lawrence D; Mundell, Douglas B; Rice, Edward E; Richardson, Edward K; Toth, Vince	32,402
Trout Unlimited—Charitable Organization	
Punitive damages	8,000
	40,402
HUMAN RESOURCES DEVELOPMENT	
Department	
Authority— Federal Court—Trial Division	
T-584-01	
Settlement of legal fees—	
Raven, Allen, Cameron & Ballantyne	
Beaulieu S	1,581
Authority—Federal Court of Appeal A-77-01	
Settlement of legal fees—	
South Ottawa Community Legal Services in trust for	
Hodge B	35,000
Authority—Ontario Superior Court of Justice	
01-CV-221056CP	
Settlement of claim related to Same-Sex Class Action Suit—	
McGowan Elliot & Kim LLP in trust for	
Bishop G, Daum BE, McNutt A	694,998
Authority—Federal Court of Appeal A-519-01	
Settlement of legal fees—	
Paterson and Associates in trust for	
Bagri MK	5,000
Authority—Federal Court of Canada A-521-00	
Settlement of legal fees—	
Phillips / Aiello in trust	
Holloway DJ	7,747
Authority—Federal Court of Appeal A-521-00	
Settlement of legal fees—	
MacDonald M	2,331
Authority—Federal Court of Appeal A-741-00	
Settlement of legal fees—	
Wade SJ	2,049
Authority—Federal Court of Appeal A-456-01	
Settlement of legal fees—	
Minipreet Bhatia in trust for	
Lauretano A	1,000
Authority—Federal Court of Appeal A-516-00	
Settlement of legal fees—	
Wihksne T	10,147
Authority—Federal Court of Appeal A-239-01	
Settlement of legal fees—	
Raven, Allen, Cameron & Ballantyne in trust for	
Singh S	3,500

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Authority—Federal Court of Appeal A-546-00	
Settlement of legal fees—	
Donald C Murray in trust for	
Bentley B.	2,044
Authority—Federal Court of Appeal A-651-01	
Settlement of legal fees—	
Green & Chercover in trust for	
Stillo F	3,700
Authority—Federal Court of Appeal A-140-01	
Settlement of legal fees—	
Me Pierre Riopel in trust for	
Langelier L	1,398
Authority—Federal Court of Appeal A-520-01	
Settlement of legal fees—	
Tousignant S	8,000
Authority—Federal Court of Appeal A-78-02	
Settlement of legal fees—	
Marcoux J	150
Authority—Federal Court of Appeal A-659-01	
Settlement of legal fees—	
Raven, Allen, Cameron & Ballantyne in trust for	
O Barnes & al.	2,554
Authority—Federal Court of Appeal A-112-00	
Settlement of legal fees—	
Leclerc R.	3,270
Authority—Federal Court of Appeal A-618-00	
Settlement of legal fees—	
Ducharme C	1,881
Authority—Federal Court of Appeal A-419-99	
Settlement of legal fees—	
Fournier M	150
Authority—Federal Court of Appeal A-595-00	
Settlement of legal fees—	
Mercier G	2,235
Authority—Federal Court of Appeal A-79-02	
Settlement of legal fees—	
Levis L	150
Authority—Federal Court of Appeal A-70-02	
Settlement of legal fees—	
Stewart, Mckervey, Stirling, Scales in trust for	
Foy R and Buchanan G.	2,887
Authority—Federal Court of Appeal A-610-01	
Settlement of legal fees—	
Lewis Gottheil in trust for	
R Budhai & AL	3,700
Authority—Federal Court of Appeal A-499-01	
Settlement of legal fees—	
Vasiliadis S	1,800
Authority—Canadian International Trade Tribunal	
PR-2001-040R	
Settlement of legal fees—	
Hewlett-Packard Ltd	6,916
	804,188

Particulars and payee	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Federal Court of Canada T-1545-96	
Court awards of costs—	
Farris, Vaughan, Wills and Murphy	88,476
Authority—Federal Court of Appeal SCC no 27154	
Court awards of costs—	
Farris, Vaughan, Wills & Murphy	9,165
	97,641
CLAIMS PROGRAM	
Authority—Federal Court Trial Division	
T-1028-00	
Paul D Michael Solicitor in trust for	
Roger Sark & al	9,502
Authority—Court File Number 1177/01	
Pratt Alan Legal Counsel	
Reynolds O'Brien Kline Selick	
Transfer to Department of National Defence	8,798
Authority—Supreme Court of BC Docket# 90 913	
Payment for future costs of legal fees and disbursements—	
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	10,284
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	17,409
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	6,076
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	35,000
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	31,609
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	12,836
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	54,895
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	11,183
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	83,821
Woodward and Co in trust for	
Silva Forest Foundation	37,350
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	74,777
Woodward and Co in trust for	
Arvay Finlay	26,545
Woodward and Co in trust for	
Rosenberg & Rosenberg	43,722
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	35,811
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	134,759
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	150,656
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	85,192
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation—	
Should have been issued to Rosenberg	
& Rosenberg in trust	8,203
Rosenberg & Rosenberg in trust for	
Roger Williams and the Xeni Gwet-in first nation	14,798

COURT AWARDS—*Continued*

Particulars and payee	Amount
	$
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	109,362
Rosenberg & Rosenberg in trust for	
Roger Williams	31,894
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	106,196
Woodward and Co in trust	25,000
Rosenberg & Rosenberg in trust for	
Roger Williams	13,423
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	84,967
Rosenberg & Rosenberg in trust for	
Roger Williams	8,787
Woodward and Co in trust for	
Roger Williams and the Xeni Gwet-in first nation	68,684
Authority—Federal Court Award	
T-617-85,T-782-97, T-2804-97	
Payment of court costs—	
Dubuc Osland Barristers and Solicitors in trust for	
Montana band	4,014
Authority—Federal Court of Canada	
T-66-86 A/B	
Payment of costs—	
Burnett, Duckworth and Palmer in trust for	
the Non-Status Indian Assoc. of Alberta	4,132
Eberts Symes Street & Corbett in trust for	
the Native Women's Assoc. of Canada	1,100
Field Atkinson Perraton in trust for	
the Native Council of Canada	2,852
Authority—Supreme Court of BC	
Action No. L020087	
Payment of interim costs—	
Mandell, Pinder in trust for	
Bernie, Sheila and Justin Chingee	20,000
Mandell, Pinder in trust for	
Bernie, Sheila and Justin Chingee	10,000
Authority—Supreme Court of BC	
Action No. 54995 Kelowna Registry	
Court Award—	
Wageman, Glazier & Polley in trust for	
Derriksan	254,925
Authority—Supreme Court of BC	
Action No. 55306 Kelowna Registry	
Court Award—	
Wageman, Glazier & Polley in trust for	
Tomat	403,029
Authority—Federal Court of Canada	
T-1907-96	
Court Award of costs—	
Thomas R. Berger in trust for	
O'Chiese Indian Band	5,804
Thomas R. Berger in trust for	
O'Chiese Indian Band—duplicate— cancelled in 2003/04	5,804
	2,051,199
Office of Indian Residential Schools Resolution of Canada	
Authority—Queens Bench of Regina	
Payment of costs—	
Merchant Law Group in trust	1,000

Particulars and payee	Amount
	$
McKercher, McKercher & Whitmore in trust	1,810
Authority—Supreme Court of BC	
Payment of costs—	
Hopper Grey Easton in trust	62,405
Hutchins, Soroka & Grant in trust	212,782
Dohm, Jaffer & Jeraj in trust	17,667
	293,664
	2,446,504
JUSTICE	
Department	
Authority—Federal Court Trial Division	
T-2172-99	
Payment of legal defence costs—	
Paliare Roland Rosenberg Rothstein LLP in trust for	
Daniels H., Gardner L.	
The Congress of Aboriginal Peoples	5,819
Authority—Court of Queen's Bench for Saskatchewan	
Q.B.G. No. 2787 of 1998	
Payment of legal defence costs—	
Balfour Moss, Barrister and Solicitor in trust for	
Kard E.	500
Payment of legal defence costs—	
Nidesh Law Firm in trust for	
Roemer R.A.	7,192
Q.B.G. No. 694 A.D. 1999	
Payment of legal defence costs—	
Lindgren Blais Frank in trust for	
Musselwhite D.	14,537
Authority—Court of Queen's Bench of Alberta	
Payment of legal defence costs—	
Stewart & McCullough in trust for	
Pham B.T.	4,673
	32,721
Canadian Human Rights Commision	
Authority—Federal Court Award T-311-02	
Payment of damage due to the Commission refusing to provide further documentation for a complaint already dismissed—	
Stewart McKelvey Stirling Scales in trust for	
Ruckpaul N.	1,200
	33,921
NATURAL RESSOURCES	
Departement	
Authority—Federal Court Award	
T-2258-01	
Settlement of a claim arising out of the Laird River Project and an alledge non-reimbursement in 1985 under the *Petroleum Incentives Program Act*—	
Mon Oil Ltd.	50,000

COURT AWARDS—*Concluded*

Particulars and payee	Amount
	$
PUBLIC WORKS AND GOVERNMENT SERVICES	
Department	
Authority—Federal Court of Appeal	
T-1090-87	
PWGSC must reimburse legal costs upon the first demand as well as on appeal—Lapointe, Rosenstein in trust for Hervé Pomerleau Inc.	5,243
Authority—Federal Court of Appeal	
T-1090-87	
PWGSC reimbursed extra judicial costs upon the first demand as well as on appeal—Lapointe, Rosenstein in trust for Hervé Pomerleau Inc.	1,302
	6,545
SOLICITOR GENERAL	
Correctional Service	
Authority—Court of Queens Bench of New Brunswick	
S/C/844/00	
Compensation for injuries sustained as the result of an assault by a fellow inmate—Clark Drummie in trust	24,500
Authority—Federal Court Award	
T-291-00	
A computer loaned by Kingston Penitentiary to the Inmate Committee contained a computer spreadsheet concerning an inmate that had erroneous information about him. The spreadsheet was circulated amongst the inmate population—John L. Hill in trust	7,443
Authority—Federal Court Award	
T-1488-94	
Compensation for pain and suffering in relation to an assault by a fellow inmate at Millhaven Institution on February 10, 1994—Racioppo, Zuber, Coetzee, Dionne in trust	6,300
Authority—Ontario Superior Court of Justice	
CP13956/01	
In this action, costs of $3,871.97 including GST have been awarded to the plaintiffs, as a result of the Attorney General having been only partially successful on a motion for further particulars regarding allegations in the Statement of Claim—Willoughby, MacLeod in trust for Gaignard G, Lee T, Smith J, Coimbra J.	3,872
	42,115
Canadian Security Intelligence Service	
Authority—Superior Court Province of Quebec District of Quebec	
No 200-05-010222-987	
Payment of court costs—Lavery, De Billy	1,181
Authority—Federal Court of Canada Trial Division	
DES-6-99	
Settlement for legal costs—Rocco Galati in trust	21,807
	22,988
	65,103
TREASURY BOARD	
Secretariat	
Authority—Federal Court Certificate of Judgement	
T-2160-99	
Payments for the pay equity settlement pursuant to section 30 of the *Crown Liabilities and Proceedings Act*	16,020,242
VETERANS AFFAIRS	
Department	
Authority—Superior Court of Justice of Ontario	
99-GD-45963	
Payment of legal costs—Siskind, Cromarty, Ivey, Dowler LLP in trust for Authorson, J.	1,102,583
Authority—Federal Court of Canada	
T-2137-99	
Payment of legal costs—Bradley B.	500
Authority—Judicial Court of Saskatoon	
1000-233	
Payment of legal costs—Borden—Holgate Law Office in trust for Brady J.	1,000
Authority—Federal Court of Canada	
T-867-00	
Payment of legal costs—Dishan R.	160
Authority—Federal Court of Canada	
T-646-00	
Payment of legal costs—Niblock & Company in trust for Kozak S.	2,601
Authority—Federal Court of Canada	
T-1046-99	
Payment of legal costs—Morrow, Power Barrister, Solicitors & Notaries in trust for Smith W.	2,500
	1,109,344
Total	21,937,077

SECTION 10

2002-2003

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs	7	8	15	8
	7	**8**	**15**	**8**
	194	*169*	*325*	*183*
Crop insurance and waterfowl	156	1,978	536	1,147
	128	**996**	**486**	**1,695**
	1,886	*27,727*	*8,419*	*31,157*
Economic and regional development agreements	...	...	...	...
	...	...	...	...
	6,740	*27,545*	*33,040*	*32,296*
Grants to organizations under the Safety Net Companion Programs	...	...	...	...
	...	...	...	...
	...	...	...	*1,500*
Gross revenue insurance plan	...	...	...	...
	...	...	...	...
	...	*9,813*	*2,315*	*4,904*
Net Income Stabilization Account	135	2,856	2,235	2,237
	119	**2,802**	**1,935**	**1,839**
	854	*21,069*	*12,365*	*11,577*
Payments in connection with the *Farm Income Protection Act*—Net Income Stabilization Account	68	...	1,637	3,852
	55	...	**1,472**	**1,904**
	296	*8,344*	*5,774*	*5,756*
Payments in connection with the *Farm Income Protection Act*—Safety Net Companion Programs	3,064	1,904	1,127	...
	773	**3,197**	**975**	...
	9,774	*9,502*	*5,826*	*902*
Payments in connection with the *Farm Income Protection Act*—Transition programs for Red Meats	...	...	...	...
	...	...	...	...
	...	*181*	*209*	*124*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	**2,480**	**2,642**	**130**	...	**5,252**	...	...	...	**5,252**
...	...	*22,373*	*73,837*	*28,754*	*1,478*	*126,442*	...	...	...	*126,442*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	**1,101**	...	...	**1,101**	...	...	...	**1,101**
...	...	...	*46,305*	...	...	*46,305*	...	...	...	*46,305*
10	47	23	23	35	18	194	...	...	...	194
14	**47**	**23**	**23**	**35**	**18**	**198**	...	...	...	**198**
232	*1,530*	*543*	*610*	*744*	*363*	*4,893*	...	...	...	*4,893*
20,459	31,159	39,467	78,075	74,111	8,194	255,282	...	...	...	255,282
19,590	**24,136**	**33,005**	**92,108**	**53,224**	**6,079**	**231,447**	...	...	...	**231,447**
355,946	*559,651*	*611,038*	*1,796,222*	*1,222,283*	*118,990*	*4,733,319*	...	...	...	*4,733,319*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
45,485	...	*12,797*	*13,169*	*8,676*	*19,555*	*199,303*	...	...	...	*199,303* *(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*34,870*	*56*	*2,000*	*38,426*	...	...	...	*38,426* *(f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	**8**	...	**2**	...	**10**	...	...	...	**10**
250,200	*340,762*	*384,456*	*902,975*	*567,182*	*12,578*	*2,475,185*	...	...	...	*2,475,185* *(f)*
4,980	59,464	40,325	91,163	67,426	7,884	278,705	...	...	...	278,705
4,249	**54,066**	**35,447**	**83,101**	**59,054**	**6,845**	**249,457**	...	...	...	**249,457**
26,302	*430,900*	*310,113*	*947,736*	*467,303*	*52,677*	*2,280,896*	...	...	...	*2,280,896*
...	35,463	...	...	36,764	...	77,784	...	...	...	77,784
...	**21,816**	...	...	**32,155**	**3,713**	**61,115**	...	...	...	**61,115**
...	*123,870*	...	*75,000*	*114,903*	*6,902*	*340,845*	...	...	...	*340,845*
50,573	17,437	808	...	5,554	4,874	85,341	340	...	...	85,681
49,141	**42,936**	**768**	**20,100**	**54,961**	**7,681**	**180,532**	...	...	**175**	**180,707**
335,403	*173,354*	*18,972*	*40,784*	*146,716*	*24,341*	*765,574*	*340*	...	*175*	*766,089*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	**813**	...	**813**	...	...	...	**813**
5,217	*3,617*	*2,080*	*1,108*	*14,998*	*288*	*27,822*	...	...	...	*27,822* *(f)*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Canada/Saskatchewan Agri-Food Innovation Fund (AFIF)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Plum Pox Virus - Survey	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canadian Farm Income Program (CFIP)	39	2,100	3,457	2,301
	120	**15,202**	**5,183**	**1,020**
	193	*21,351*	*10,965*	*4,113*
Canada/Saskatchewan Livestock Water Farm Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canadian Food Inspection Agency				
Rabies indemnification program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*5*
Total ministry	3,469	8,846	9,007	9,545
	1,202	**22,205**	**10,066**	**6,466**
	19,937	*125,701*	*79,238*	*92,517*
CANADIAN HERITAGE				
Department				
Official language in education program	3,200	2,174	6,771	18,255
	2,872	**4,959**	**5,407**	**18,742**
	79,967	*44,694*	*151,445*	*592,473*
Winnipeg development agreement on culture	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
National sport organizations support program	...	...	150	...
	...	**...**	**...**	**...**
	...	*...*	*150*	*...*
Arts Presentation Canada program	150	...	...	...
	...	**...**	**...**	**...**
	150	*...*	*...*	*...*
Cultural spaces Canada program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	3,350	2,174	6,921	18,255
	2,872	**4,959**	**5,407**	**18,742**
	80,117	*44,694*	*151,595*	*592,473*
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement	36	...	...	...
	...	**...**	**...**	**...**
	1,185	*...*	*...*	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*957*	...	...	*957*	...	...	...	*957* (f)
...	5,152	...	...	...	...	5,152	...	...	...	5,152
...	**2,230**	**...**	**...**	**...**	**...**	**2,230**	**...**	**...**	**...**	**2,230**
...	*7,382*	...	...	...	...	*7,382*	...	...	...	*7,382*
1,625	46,304	81,852	184,089	158,944	923	481,634	...	...	...	481,634
46,200	**88,556**	**21,779**	**150,062**	**54,386**	**11,477**	**393,985**	**...**	**...**	**...**	**393,985**
91,225	*216,840*	*130,342*	*398,217*	*339,864*	*19,908*	*1,233,018*	...	...	...	*1,233,018*
...	...	...	400	...	...	400	...	...	...	400
...	**...**	**...**	**1,774**	**...**	**...**	**1,774**	**...**	**...**	**...**	**1,774**
...	...	...	*2,174*	...	...	*2,174*	...	...	...	*2,174*
...	5	...	...	...	...	5	...	...	...	5
...	**5**	**7**	**...**	**...**	**...**	**12**	**...**	**...**	**...**	**12**
232	*2,377*	*75*	*18*	*1*	...	*2,708*	...	...	...	*2,708*
77,647	195,031	162,475	353,750	342,834	21,893	1,184,497	340	...	...	1,184,837
119,194	**233,792**	**93,517**	**350,911**	**254,760**	**35,813**	**1,127,926**	**...**	**...**	**175**	**1,128,101**
1,110,242	*1,860,283*	*1,492,789*	*4,333,982*	*2,911,480*	*259,080*	*12,285,249*	*340*	...	*175*	*12,285,764*
51,367	63,408	11,052	5,370	10,295	13,798	185,690	1,122	696	1,004	188,512
50,833	**77,252**	**11,565**	**5,637**	**8,541**	**10,467**	**196,275**	**1,161**	**2,334**	**1,004**	**200,774**
2,312,616	*2,003,122*	*224,608*	*172,758*	*234,974*	*250,952*	*6,067,609*	*24,736*	*7,270*	*18,274*	*6,117,889*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**299**	**...**	**...**	**...**	**299**	**...**	**...**	**...**	**299**
...	...	*1,773*	...	...	...	*1,773*	...	...	...	*1,773* (f)
...	...	...	...	...	...	150	95	65	...	310
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*150*	*95*	*65*	...	*310*
...	...	...	...	...	...	150	...	...	...	150
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*150*	...	...	...	*150*
...	...	...	200	...	...	200	...	...	...	200
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*200*	...	...	*200*	...	...	...	*200*
51,367	63,408	11,052	5,570	10,295	13,798	186,190	1,217	761	1,004	189,172
50,833	**77,252**	**11,864**	**5,637**	**8,541**	**10,467**	**196,574**	**1,161**	**2,334**	**1,004**	**201,073**
2,312,616	*2,003,122*	*226,381*	*172,958*	*234,974*	*250,952*	*6,069,882*	*24,831*	*7,335*	*18,274*	*6,120,322*
...	...	...	...	...	...	36	...	...	...	36
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*1,185*	...	...	...	*1,185*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Canada/Quebec climate network expansion agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
North American Waterfowl Management Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Ottawa River regulation	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Protection and clean-up of St-Lawrence River	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Pulp and paper	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Water quantity survey agreement	...	...	...	...
	140	**12**	**52**	**139**
	466	*35*	*240*	*372*
Weather radio network	...	...	...	...
	43	**...**	**...**	**...**
	1,107	*21*	*791*	*2,376*
Research program for the effects of acid rain on ecosystems	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	36	...	...	...
	183	**12**	**52**	**139**
	2,758	*56*	*1,031*	*2,748*
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	1,590	...	...	...
	1,842	**...**	**...**	**...**
	11,686	*43*	*2,688*	*...*
BC Hydro Water Use Planning	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Burrard Inlet Environmental Action Plan	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada/British Columbia Agreement – Joint Habitat Restoration, Protection and Data Sharing	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Defensible Methods Project (OMNR)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
207	...	...	...	...	...	207	...	...	...	207
125	...	...	...	...	...	**125**	...	...	...	**125**
5,933	...	...	...	...	...	*5,933*	...	...	...	*5,933*
...	...	181	495	420	...	1,096	...	...	...	1,096
...	...	**176**	**480**	**408**	...	**1,064**	...	...	...	**1,064**
...	...	*2,652*	*4,702*	*3,605*	*19*	*10,978*	...	...	...	*10,978*
2	62	...	...	...	...	64	...	...	...	64
...	**31**	...	...	...	...	**31**	...	...	...	**31**
3	*94*	...	...	...	...	*97*	...	...	...	*97* (a)
1,575	...	...	...	...	...	1,575	...	...	...	1,575
1,575	...	...	...	...	...	**1,575**	...	...	...	**1,575**
27,485	...	...	...	...	...	*27,485*	...	...	...	*27,485* (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,750	...	...	...	...	*273*	*2,023*	...	...	...	*2,023*
...	940	...	...	...	...	940	...	...	...	940
200	**992**	...	...	...	...	**1,535**	...	...	...	**1,535**
19,083	*18,224*	*6,117*	*5,823*	*14,211*	...	*64,571*	...	...	...	*64,571*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	**43**	...	...	...	**43**
...	...	...	...	...	...	*4,295*	...	...	...	*4,295*
115	...	...	...	...	...	115	...	...	...	115
105	...	...	...	...	...	**105**	...	...	...	**105**
220	...	...	...	...	...	*220*	...	...	...	*220*
1,899	1,002	181	495	420	...	4,033	...	...	...	4,033
2,005	**1,023**	**176**	**480**	**408**	...	**4,478**	...	...	...	**4,478**
54,474	*18,318*	*8,769*	*10,525*	*17,816*	*292*	*116,787*	...	...	...	*116,787*
...	...	...	...	...	...	1,590	...	...	...	1,590
...	...	...	...	...	...	**1,842**	...	...	...	**1,842**
673	...	...	...	...	...	*15,090*	...	...	...	*15,090* (a)
...	...	...	...	...	200	200	...	...	...	200
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*717*	*717*	...	...	...	*717*
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	**60**	**60**	...	...	...	**60**
...	...	...	...	...	*652*	*652*	...	...	...	*652*
...	...	...	...	...	535	535	...	...	...	535
...	...	...	...	...	**389**	**389**	...	...	...	**389**
...	...	...	...	...	*3,280*	*3,280*	...	...	...	*3,280*
...	...	...	...	...	...	...	...	...	...	...
...	**239**	...	...	...	...	**239**	...	...	...	**239**
...	*839*	...	...	...	...	*839*	...	...	...	*839*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Forest Renewal—British Columbia Watershed Restoration Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Management Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary Management	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Ranklin Inlet	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early Retirement Program	707	...	...	...
	2,384	...	...	...
	68,471	...	...	...
Operation of Alouette River hatchery	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program	...	...	...	...
	...	...	...	...
	24,047	...	...	...
Habitat Manipulation Experiment in Sault-Ste-Marie (OMNR)	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT)	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research	...	...	...	...
	...	...	...	...
	...	...	...	...
Puntledge River Steelhead	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	**513**	**513**	...	...	...	**513**	
...	...	...	...	...	*1,774*	*1,774*	...	...	...	*1,774*	
...	...	...	...	...	75	75	...	...	...	75	
...	...	...	...	...	**75**	**75**	...	...	...	**75**	
...	...	...	...	...	*1,512*	*1,512*	...	...	...	*1,512*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	**90**	**90**	...	...	...	**90**	
...	...	...	...	...	*875*	*875*	...	...	...	*875*	
...	85	...	...	...	...	85	...	...	...	85	
...	**100**	...	...	...	...	**100**	...	...	...	**100**	
...	*867*	...	...	...	...	*867*	...	...	...	*867*	
...	...	...	...	...	...	...	...	150	...	150	
...	...	...	...	...	...	...	...	**170**	...	**170**	
...	...	...	...	...	...	...	*4,860*	*520*	...	*5,380*	*(a)*
...	...	...	...	...	...	...	...	100	...	100	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	*586*	...	*586*	*(a)*
...	...	...	...	...	...	707	...	...	...	707	
...	...	...	...	...	...	**2,384**	...	...	...	**2,384**	
...	...	...	...	...	...	*68,471*	...	...	...	*68,471*	*(a)*
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	**1**	**1**	...	...	...	**1**	
...	...	...	...	...	*638*	*638*	...	...	...	*638*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
...	*39*	...	...	...	...	*39*	...	...	...	*39*	
...	...	...	...	...	...	...	...	...	...	...	
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...	*111*	...	...	...	...	*111*	...	...	...	*111*	
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...	...	...	...	...	...	*24,047*	...	...	...	*24,047*	
...	...	...	...	...	...	...	...	...	...	...	
...	**59**	...	...	...	...	**59**	...	...	...	**59**	
...	*517*	...	...	...	...	*517*	...	...	...	*517*	
...	...	...	...	...	...	...	...	...	...	...	
...	**22**	...	...	...	...	**22**	...	...	...	**22**	
...	*186*	...	...	...	...	*186*	...	...	...	*186*	
...	196	...	...	...	...	196	...	...	...	196	
...	**303**	...	...	...	...	**303**	...	...	...	**303**	
...	*1,237*	...	...	...	...	*1,237*	...	...	...	*1,237*	
...	...	...	...	...	5	5	...	...	...	5	
...	...	...	...	...	**5**	**5**	...	...	...	**5**	
...	...	...	...	...	*10*	*10*	...	...	...	*10*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Atlantic Salmon	...	...	...	...
	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement	...	...	...	...
	...	...	...	...
	...	...	...	...
OMNR Watershed Workshop	...	...	...	...
	...	...	...	...
	...	...	...	...
Effects of Hydro Ramping on Fish Habitat	...	...	...	...
	...	...	...	...
	...	...	...	...
Project Quinte	...	...	...	...
	...	...	...	...
	...	...	...	...
Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis	...	...	...	...
	...	...	...	...
	...	...	...	...
Aquaculture Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Escapement Database Division	...	...	...	...
	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance	...	...	...	...
	...	...	...	...
	...	...	...	...
Information Technology & Science Division	...	...	...	...
	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon—Watch Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science and Technology Internship Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Science Council of British Columbia	...	...	...	...
	...	...	...	...
	...	...	...	...
Species at risk in Ontario	...	...	...	...
	...	...	...	...
	...	...	...	...
Fisheries Restoration in Toronto Harbour	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	145	145	...	...	...	145
...	...	...	...	...	**42**	**42**	...	...	...	**42**
...	...	...	...	...	*264*	*264*	...	...	...	*264*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**25**	**25**	...	...	...	**25**
...	...	...	...	...	*55*	*55*	...	...	...	*55*
...	5	...	...	...	...	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	*40*	...	...	...	...	*40*	...	...	...	*40*
...	200	...	...	...	...	200	...	...	...	200
...	**235**	...	...	...	...	**235**	...	...	...	**235**
...	*1,017*	...	...	...	...	*1,017*	...	...	...	*1,017*
...	191	...	...	...	...	191	...	...	...	191
...	**207**	...	...	...	...	**207**	...	...	...	**207**
...	*827*	...	...	...	...	*827*	...	...	...	*827*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**30**	**30**	...	...	...	**30**
...	...	...	...	...	*123*	*123*	...	...	...	*123*
...	650	...	...	...	...	650	...	...	...	650
...	**180**	...	...	...	...	**180**	...	...	...	**180**
...	*1,157*	...	...	...	...	*1,157*	...	...	...	*1,157*
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	**385**	**385**	...	...	...	**385**
...	...	...	...	...	*1,003*	*1,003*	...	...	...	*1,003*
...	...	...	...	...	46	46	...	...	...	46
...	...	...	...	...	**113**	**113**	...	...	...	**113**
...	...	...	...	...	*379*	*379*	...	...	...	*379*
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*196*	*196*	...	...	...	*196*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*8*	*8*	...	...	...	*8*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*4*	*4*	...	...	...	*4*
...	89	...	...	...	...	89	...	...	...	89
...	**120**	...	...	...	...	**120**	...	...	...	**120**
...	*329*	...	...	...	...	*329*	...	...	...	*329*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*157*	*157*	...	...	...	*157*
...	255	...	...	...	...	255	...	...	...	255
...	**450**	...	...	...	...	**450**	...	...	...	**450**
...	*1,155*	...	...	...	...	*1,155*	...	...	...	*1,155*
...	...	...	...	...	...	...	...	...	...	...
...	**48**	...	...	...	...	**48**	...	...	...	**48**
...	*48*	...	...	...	...	*48*	...	...	...	*48*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Queen Charlotte Strait Sea Lice Investigation 2001	...	...	...	...
	...	...	...	...
	...	...	...	...
North Island Strats & Quatsino Sound Aquaculture Opportunities	...	...	...	...
	...	...	...	...
	...	...	...	...
Campbell River Water Use Plan and Estuary Rehabilitation	...	...	...	...
	...	...	...	...
	...	...	...	...
Owikeno/Long Lakes Watershed—based Fish Sustainability	...	...	...	...
	...	...	...	...
	...	...	...	...
Nimpkish River Watershed—based Fish Sustainability Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...
	...	...	...	...
	...	...	...	...
Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement	...	...	...	...
	...	...	...	...
	...	...	...	...
Central Coast Land & Coastal Resource Management Plan Review	...	...	...	...
	...	...	...	...
	...	...	...	...
BC Hydro Collaboration—Birtwell	...	...	...	...
	...	...	...	...
	...	...	...	...
GVRD—Cleveland Dam East Abutment Seepage Control	...	...	...	...
	...	...	...	...
	...	...	...	...
Carpenter Reservoir Food Web Study	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Forestry—FRBC	...	...	...	...
	...	...	...	...
	...	...	...	...
Variable Retention Forestry—FRBC	...	...	...	...
	...	...	...	...
	...	...	...	...
BC Hydro Collaboration—Shortreed	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Council of Fisheries and Aquaculture Ministers	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	*25*	*25*	...	...	...	*25*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	*20*	*20*	...	...	...	*20*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	*25*	*25*	...	...	...	*25*
...	...	...	...	...	312	312	...	...	...	312
...	...	...	...	...	40	40	...	...	...	40
...	...	...	...	...	*352*	*352*	...	...	...	*352*
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	*21*	*21*	...	...	...	*21*
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	*33*	*33*	...	...	...	*33*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	*10*	*10*	...	...	...	*10*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	*20*	*20*	...	...	...	*20*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	*6*	*6*	...	...	...	*6*
...	...	...	...	...	59	59	...	...	...	59
...	...	...	...	...	139	139	...	...	...	139
...	...	...	...	...	*198*	*198*	...	...	...	*198*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	*42*	*42*	...	...	...	*42*
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	68	68	...	...	...	68
...	...	...	...	...	*83*	*83*	...	...	...	*83*
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	38	38	...	...	...	38
...	...	...	...	...	*52*	*52*	...	...	...	*52*
...	...	...	...	...	95	95	...	...	...	95
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	*125*	*125*	...	...	...	*125*
...	6	...	...	...	...	6	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...
...	*6*	...	...	...	...	*6*	...	...	...	*6*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Funding of the Yukon Placer Committee	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin Council—Debris Trap	...	...	...	...
	...	...	...	...
	...	...	...	...
Quesnel Lake Nutrient Circulation Study	...	...	...	...
	...	...	...	...
	...	...	...	...
Design Standards for Habitat Referral	...	...	...	...
	...	...	...	...
	...	...	...	...
Habitat Supply Analysis in Lake Ecosystems	...	...	...	...
	...	...	...	...
	...	...	...	...
Habitat Restoration—Thunder Bay	...	...	...	...
	...	...	...	...
	...	...	...	...
Contaminant Surveillance Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Community in Severn Sound	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish Community Environmental effects monitoring for the mining industry	...	...	...	...
	...	...	...	...
	...	...	...	...
Stream Assessment Protocol	...	...	...	...
	...	...	...	...
	...	...	...	...
Impact of Climate Changes	...	...	...	...
	...	...	...	...
	...	...	...	...
ECOPATH in the Bay of Quinte and Oneida Lake	...	...	...	...
	...	...	...	...
	...	...	...	...
Recovery of Aurora Trout	...	...	...	...
	...	...	...	...
	...	...	...	...
Sydenham River Species at Risk	...	...	...	...
	...	...	...	...
	...	...	...	...
Clearwater Bay Aquatic Ecosystem Information and Habitat Map	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*20*	*20*	...	...	...	*20*
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*80*	*80*	...	...	...	*80*
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*5*	*5*	...	...	...	*5*
...	65	...	...	...	...	65	...	...	...	65
...	...	...	...	...	...	...	...	...	...	...
...	*65*	...	...	...	...	*65*	...	...	...	*65*
...	148	...	...	...	...	148	...	...	...	148
...	...	...	...	...	...	...	...	...	...	...
...	*148*	...	...	...	...	*148*	...	...	...	*148*
...	5	...	...	...	...	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	*5*	...	...	...	...	*5*	...	...	...	*5*
...	3	...	...	...	...	3	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...
...	*3*	...	...	...	...	*3*	...	...	...	*3*
...	15	...	...	...	...	15	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...
...	*15*	...	...	...	...	*15*	...	...	...	*15*
...	12	...	...	...	...	12	...	...	...	12
...	...	...	...	...	...	...	...	...	...	...
...	*12*	...	...	...	...	*12*	...	...	...	*12*
...	5	...	...	...	...	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	*5*	...	...	...	...	*5*	...	...	...	*5*
...	100	...	...	...	...	100	...	...	...	100
...	...	...	...	...	...	...	...	...	...	...
...	*100*	...	...	...	...	*100*	...	...	...	*100*
...	160	...	...	...	...	160	...	...	...	160
...	...	...	...	...	...	...	...	...	...	...
...	*160*	...	...	...	...	*160*	...	...	...	*160*
...	10	...	...	...	...	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	*10*	...	...	...	...	*10*	...	...	...	*10*
...	270	...	...	...	...	270	...	...	...	270
...	...	...	...	...	...	...	...	...	...	...
...	*270*	...	...	...	...	*270*	...	...	...	*270*
...	25	...	...	...	...	25	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...
...	*25*	...	...	...	...	*25*	...	...	...	*25*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Can Boreal Forest Management Safety emulates Natural Disturbance Patterns in Shoreline Forests	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	2,297	...	...	...
	4,226	**...**	**...**	**...**
	104,204	*43*	*2,688*	*...*
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	507	319	620	562
	484	**304**	**591**	**536**
	5,232	*1,847*	*8,333*	*5,742*
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	...	...	...	...
	...	**...**	**...**	**...**
	2,148,021	*488,139*	*2,945,818*	*2,951,522*
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	82,121	*8,878*	*138,147*	*114,327*
Total ministry	4,110	625	7,445	5,274
	4,110	**625**	**7,445**	**5,274**
	2,230,142	*497,017*	*3,083,965*	*3,065,849*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou management agreement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Commission for Health and Social Services for the First Nations of Quebec and Labrador	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree—Kativik school board (James Bay)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree trappers association	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest protection	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Infrastructure program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	20	...	...	...	...	20	...	...	...	20
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*20*	...	...	...	...	*20*	...	...	...	*20*
...	2,515	...	...	...	1,716	6,528	...	250	...	6,778
...	**1,963**	**...**	**...**	**...**	**2,221**	**8,410**	**...**	**170**	**...**	**8,580**
673	*9,213*	...	...	...	*12,764*	*129,585*	*4,860*	*1,106*	...	*135,551*
3,002	4,605	656	693	1,406	1,686	14,056	...	...	...	14,056
2,807	**4,191**	**684**	**660**	**1,341**	**1,608**	**13,206**	**...**	**...**	**...**	**13,206**
35,419	*75,256*	*6,210*	*10,386*	*17,419*	*27,180*	*193,024*	*846*	...	*789*	*194,659*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
21,543,662	*28,508,500*	*3,603,795*	*3,065,566*	*7,995,189*	*11,918,211*	*85,168,423*	*318,437*	...	*94,797*	*85,581,657*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	**...**	**...**	**...**	**189,159**
465,575	*1,242,350*	*170,899*	*196,047*	*465,822*	*474,371*	*3,358,537*	*15,094*	...	*20,742*	*3,394,373*
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	**65,362**	**7,914**	**9,953**	**22,343**	**27,000**	**189,159**	**...**	**...**	**...**	**189,159**
22,009,237	*29,750,850*	*3,774,694*	*3,261,613*	*8,461,011*	*12,392,582*	*88,526,960*	*333,531*	...	*115,539*	*88,976,030*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	...	*191*	...	...	*191*
166	...	...	...	...	...	166	...	...	...	166
166	**...**	**...**	**...**	**...**	**...**	**166**	**...**	**...**	**...**	**166**
1,347	...	...	...	...	...	*1,347*	...	...	...	*1,347*
85,195	...	...	...	...	...	85,195	...	...	...	85,195
87,401	**...**	**...**	**...**	**...**	**...**	**87,401**	**...**	**...**	**...**	**87,401**
1,155,415	...	...	...	...	...	*1,155,415*	...	...	...	*1,155,415*
82	...	...	...	...	...	82	...	...	...	82
82	**...**	**...**	**...**	**...**	**...**	**82**	**...**	**...**	**...**	**82**
1,952	...	...	...	...	...	*1,952*	...	...	...	*1,952*
467	2,056	1,859	1,075	...	...	5,457	...	...	...	5,457
279	**2,082**	**6,281**	**1,657**	**...**	**...**	**10,299**	**...**	**...**	**...**	**10,299**
1,025	*19,024*	*8,140*	*12,243*	...	...	*40,432*	...	...	...	*40,432 (a)*
...	...	...	...	...	...	...	1,860	...	...	1,860
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	...	*8,613*	...	...	*8,613*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Infrastructure rehabilitation—Schefferville	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement	14,799	...	...	...
	8,789	...	...	...
	136,348	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations	...	...	...	...
	...	...	...	...
	...	...	...	...
Nunavik Housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Labrador/Inuit Agreement	...	...	...	...
	...	...	...	...
	23	...	...	...
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Geoscience Office	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Yukon Infrastructure Program	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
2,685	...	...	...	...	...	*2,685*	...	...	...	*2,685*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*33,060*	...	...	...	...	*33,060*	...	...	...	*33,060*
...	500	...	...	...	...	500	...	...	...	500
...	**499**	**...**	**...**	**...**	**...**	**499**	**...**	**...**	**...**	**499**
...	*12,185*	...	...	...	...	*12,185*	...	...	...	*12,185*
...	...	...	...	...	...	14,799	...	...	...	14,799
...	**...**	**...**	**...**	**...**	**...**	**8,789**	**...**	**...**	**...**	**8,789**
...	...	...	...	...	...	*136,348*	...	...	...	*136,348*
2,451	...	...	...	...	...	2,451	...	...	...	2,451
2,173	**...**	**...**	**...**	**...**	**...**	**2,173**	**...**	**...**	**...**	**2,173**
54,501	...	...	...	...	...	*54,501*	...	...	...	*54,501*
...	...	2,102	...	...	...	2,102	...	...	...	2,102
...	**...**	**2,177**	**...**	**...**	**...**	**2,177**	**...**	**...**	**...**	**2,177**
...	...	*117,208*	...	...	...	*117,208*	...	...	...	*117,208*
...	...	6,219	...	...	...	6,219	...	...	...	6,219
...	**...**	**4,452**	**...**	**...**	**...**	**4,452**	**...**	**...**	**...**	**4,452**
...	...	*34,638*	...	...	...	*34,638*	...	...	...	*34,638*
...	147,923	...	...	...	...	147,923	...	...	...	147,923
...	**130,627**	**...**	**...**	**...**	**...**	**130,627**	**...**	**...**	**...**	**130,627**
...	*1,765,103*	...	...	...	...	*1,765,103*	...	...	...	*1,765,103*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**5,588**	**5,588**	**...**	**...**	**...**	**5,588**
...	...	...	...	...	*37,972*	*37,972*	...	...	...	*37,972*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
2,500	...	...	...	...	...	*2,500*	...	...	...	*2,500*
...	...	...	...	...	...	...	1,875	...	...	1,875
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,535**	**...**	**...**	**1,535**
...	...	...	...	...	...	...	*6,955*	...	...	*6,955*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*23*	...	...	...	*23*
5,000	...	...	...	...	...	5,000	...	...	...	5,000
5,000	**...**	**...**	**...**	**...**	**...**	**5,000**	**...**	**...**	**...**	**5,000**
15,000	...	...	...	...	...	*15,000*	...	...	...	*15,000*
...	...	...	...	...	...	...	...	415	...	415
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**415**	**...**	**415**
...	...	...	...	...	...	...	...	*1,245*	...	*1,245*
...	...	...	...	...	...	...	...	...	507	507
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**300**	**300**
...	...	...	...	...	...	...	...	...	*807*	*807*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Yukon Geoscience Office	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	14,799	...	...	...
	8,789	...	...	...
	136,371	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Ontario infrastructure	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development	...	...	...	...
	...	...	...	...
	630,651	*310,879*	*690,209*	*561,133*
Atlantic Canada Opportunities Agency				
Cooperation agreements	17,320	325	4,489	5,434
	14,682	**2,292**	**18,880**	**7,353**
	210,785	*109,099*	*208,976*	*199,912*
Cooperation agreements—TAGS/CED	...	...	...	...
	1,811	...	...	...
	32,934	...	*6,579*	*983*
Cooperation agreements—TAGS/ER	...	...	...	...
	5,450	...	...	...
	69,101	...	*10,206*	*2,307*
Economic Development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994)	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions under the temporary economic reconstruction program	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the province of Quebec under Structure Canada program (2000)	...	...	...	...
	...	...	...	...
	...	...	...	...
Western Economic Diversification				
Canada Infrastructure Works	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
$	$	$	$	$	$	$	$	$	$	$	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	**680**	**680**	
...	...	...	...	...	...	...	...	...	*680*	*680*	
93,361	150,479	10,180	1,075	...	...	269,894	3,735	415	507	274,551	
95,101	**133,208**	**12,910**	**1,657**	...	**5,588**	**257,253**	**1,535**	**415**	**980**	**260,183**	
1,234,425	*1,829,372*	*159,986*	*12,243*	...	*37,972*	*3,410,369*	*15,759*	*1,245*	*1,487*	*3,428,860*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
...	*795,771*	...	...	...	...	*795,771*	...	...	...	*795,771*	*(a) (f)*
...	127,514	...	...	...	...	127,514	...	...	...	127,514	
...	**1,038**	...	...	...	...	**1,038**	...	...	...	**1,038**	
...	*128,552*	...	...	...	...	*128,552*	...	...	...	*128,552*	*(a)*
302	...	...	...	...	...	302	...	...	...	302	
...	...	...	...	...	...	...	...	...	...	...	
492,295	*279,136*	*312,968*	*193,718*	*142,342*	*162,075*	*3,775,406*	*30,708*	...	*13,439*	*3,819,553*	
...	...	...	...	...	...	27,568	...	...	...	27,568	
...	...	...	...	...	...	**43,207**	...	...	...	**43,207**	
16	*139*	...	...	...	...	*728,927*	...	...	...	*728,927*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	**1,811**	...	...	...	**1,811**	
...	...	...	...	...	...	*40,496*	...	...	...	*40,496*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	**5,450**	...	...	...	**5,450**	
...	...	...	...	...	...	*81,614*	...	...	...	*81,614*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
26,201	...	...	...	...	...	*26,201*	...	...	...	*26,201*	*(f)*
228	...	...	...	...	...	228	...	...	...	228	
5,159	...	...	...	...	...	**5,159**	...	...	...	**5,159**	
624,992	...	...	...	...	...	*624,992*	...	...	...	*624,992*	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	
13,789	...	...	...	...	...	*13,789*	...	...	...	*13,789*	*(f)*
37,931	...	...	...	...	...	37,931	...	...	...	37,931	
16,772	...	...	...	...	...	**16,772**	...	...	...	**16,772**	
54,703	...	...	...	...	...	*54,703*	...	...	...	*54,703*	
...	...	...	...	...	300	300	...	...	...	300	
...	...	...	...	...	**6,137**	**6,137**	...	...	...	**6,137**	
...	...	*81,859*	*69,262*	*207,918*	*272,917*	*631,956*	...	...	...	*631,956*	

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
Partnership Agreements	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Upgrading the Port of Churchill to Hudson Bay Port Company	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Red River Flood Protection Program	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Infrastructure Canada Program	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Canada/Saskatchewan Northern Development Agreement	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Total ministry	17,320 **21,943** *943,471*	325 **2,292** *419,978*	4,489 **18,880** *915,970*	5,434 **7,353** *764,335*
JUSTICE				
Department				
Fire-arms	... **...** *2,220*	204 **224** *1,628*	806 **1,035** *6,921*	1,000 **1,069** *7,818*
Legal aid	1,688 **1,708** *33,064*	325 **321** *5,089*	3,013 **3,039** *61,919*	1,750 **1,724** *29,639*
Native courtworker	97 **81** *1,973*	... **...** *52*	50 **...** *608*	... **...** *...*
Young offenders assistance juvenile justice	5,800 **5,604** *80,158*	2,290 **2,213** *31,555*	6,991 **6,755** *95,690*	5,464 **5,280** *75,274*
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services)	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Youth Justice intensive rehabilitative custody and supervision program	100 **...** *100*	100 **...** *100*	100 **...** *100*	100 **...** *100*
Total ministry	7,685 **7,393** *117,515*	2,919 **2,758** *38,424*	10,960 **10,829** *165,238*	8,314 **8,073** *112,831*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	1,933	1,081	1,539	8,347	12,900	...	...	...	12,900
...	**...**	**4,383**	**6,966**	**2,283**	**5,982**	**19,614**	**...**	**...**	**...**	**19,614**
...	...	*16,725*	*17,588*	*19,090*	*15,415*	*68,818*	...	...	...	*68,818*
...	...	733	...	...	...	733	...	...	...	733
...	**...**	**68**	**...**	**...**	**...**	**68**	**...**	**...**	**...**	**68**
...	...	*12,700*	...	...	...	*12,700*	...	...	...	*12,700*
...	...	2,725	...	...	...	2,725	...	...	...	2,725
...	**...**	**10,534**	**...**	**...**	**...**	**10,534**	**...**	**...**	**...**	**10,534**
...	...	*43,624*	...	...	...	*43,624*	...	...	...	*43,624*
...	...	16,200	10,890	19,153	1,557	47,800	...	...	...	47,800
...	**...**	**3,678**	**11,446**	**5,490**	**450**	**21,064**	**...**	**...**	**...**	**21,064**
...	...	*20,146*	*22,336*	*24,685*	*2,007*	*69,174*	...	...	...	*69,174*
...	...	...	42	...	...	42	...	...	...	42
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	*42*	...	...	*42*	...	...	...	*42*
38,461	127,514	21,591	12,013	20,692	10,204	258,043	...	...	...	258,043
21,931	**1,038**	**18,663**	**18,412**	**7,773**	**12,569**	**130,854**	**...**	**...**	**...**	**130,854**
1,211,996	*1,203,598*	*488,022*	*302,946*	*394,035*	*452,414*	*7,096,765*	*30,708*	...	*13,439*	*7,140,912*
9,574	4,860	...	...	...	171	16,615	...	...	...	16,615
17,504	**8,465**	**...**	**...**	**...**	**6,212**	**34,509**	**...**	**...**	**...**	**34,509**
62,390	*48,033*	*2,464*	*2,190*	*4,567*	*27,722*	*165,953*	*1,137*	...	*1,297*	*168,387* *(a)*
22,014	45,557	3,476	2,832	8,013	12,159	100,827	...	...	...	100,827
21,704	**44,268**	**3,500**	**2,831**	**7,910**	**12,322**	**99,327**	**...**	**...**	**...**	**99,327**
366,401	*759,363*	*70,463*	*55,124*	*140,019*	*185,920*	*1,707,001*	*24,435*	...	*7,605*	*1,739,041*
537	1,025	442	625	1,003	994	4,773	15	15	30	4,833
473	**866**	**337**	**500**	**865**	**837**	**3,959**	**...**	**...**	**...**	**3,959**
9,251	*16,375*	*6,889*	*8,319*	*21,727*	*20,535*	*85,729*	*6,569*	*15*	*2,197*	*94,510*
39,713	72,290	7,188	8,403	18,513	23,404	190,056	3,456	1,787	1,215	196,514
37,138	**71,088**	**6,982**	**8,263**	**17,791**	**23,451**	**184,565**	**3,383**	**1,727**	**1,319**	**190,994**
551,850	*1,018,727*	*94,967*	*115,900*	*236,464*	*293,584*	*2,594,169*	*69,461*	*6,693*	*21,270*	*2,691,593*
...	...	...	...	...	...	...	1,688	1,401	771	3,860
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,657**	**1,370**	**744**	**3,771**
...	...	...	...	...	...	...	*6,053*	*5,141*	*2,850*	*14,044*
100	100	100	100	100	100	1,000	150	175	150	1,475
...	...	...	...	...	...	...	...	...	...	...
100	*100*	*100*	*100*	*100*	*100*	*1,000*	*150*	*175*	*150*	*1,475*
71,938	123,832	11,206	11,960	27,629	36,828	313,271	5,309	3,378	2,166	324,124
76,819	**124,687**	**10,819**	**11,594**	**26,566**	**42,822**	**322,360**	**5,040**	**3,097**	**2,063**	**332,560**
989,992	*1,842,598*	*174,883*	*181,633*	*402,877*	*527,861*	*4,553,852*	*107,805*	*12,024*	*35,369*	*4,709,050*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	1,621 **2,390** *20,855*	880 **582** *8,316*	739 **208** *9,572*	363 **8,416** *39,580*
New SAR Initiatives Fund (NSS)	... **16,200** *16,200*	... **...** *...*	... **766** *766*	5,633 **41,472** *47,105*
Total ministry	1,621 **18,590** *37,055*	880 **582** *8,316*	739 **974** *10,338*	5,996 **49,888** *86,685*
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	1,274 **3,045** *221,974*	... **...** *...*	... **...** *...*	... **...** *...*
Canada/Newfoundland Offshore Petroleum Board	1,762 **1,823** *33,965*	... **...** *...*	... **...** *...*	... **...** *...*
Canada/Nova Scotia Offshore Petroleum Board	... **...** *...*	... **...** *...*	1,534 **1,575** *12,813*	... **...** *...*
Quebec Ice Storm Recovery Program	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Total ministry	3,036 **4,868** *255,939*	... **...** *...*	1,534 **1,575** *12,813*	... **...** *...*
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
SOLICITOR GENERAL				
Department				
Aboriginal policing	50 **172** *966*	57 **59** *877*	2,126 **1,584** *15,361*	826 **440** *2,238*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
883	2,267	3,705	1,034	1,676	1,640	14,808	123	154	262	15,347
115,619	**23,060**	**20,323**	**219**	**1,067**	**3,643**	**175,527**	**176**	**152**	**286**	**176,141**
890,549	*158,719*	*229,658*	*17,538*	*83,610*	*48,181*	*1,506,578*	*5,261*	*609*	*5,459*	*1,517,907*
89,212	188,710	120,000	48,004	260,850	98,312	810,721	46,262	...	...	856,983
20,911	**1,276,127**	**365,445**	**63,025**	**294,884**	**604,887**	**2,683,717**	**677,682**	**267,417**	**19,118**	**3,647,934**
110,123	*1,464,837*	*485,445*	*111,029*	*555,734*	*703,199*	*3,494,438*	*723,944*	*267,417*	*19,118*	*4,504,917* (a)
90,095	190,977	123,705	49,038	262,526	99,952	825,529	46,385	154	262	872,330
136,530	**1,299,187**	**385,768**	**63,244**	**295,951**	**608,530**	**2,859,244**	**677,858**	**267,569**	**19,404**	**3,824,075**
1,000,672	*1,623,556*	*715,103*	*128,567*	*639,344*	*751,380*	*5,001,016*	*729,205*	*268,026*	*24,577*	*6,022,824*
...	...	...	...	...	...	1,274	...	...	...	1,274
...	**...**	**...**	**...**	**...**	**...**	**3,045**	**...**	**...**	**...**	**3,045**
...	*...*	*...*	*...*	*...*	*...*	*221,974*	*...*	*...*	*...*	*221,974*
...	...	...	...	...	...	1,762	...	...	...	1,762
...	**...**	**...**	**...**	**...**	**...**	**1,823**	**...**	**...**	**...**	**1,823**
...	*...*	*...*	*...*	*...*	*...*	*33,965*	*...*	*...*	*...*	*33,965*
...	...	...	...	...	...	1,534	...	...	...	1,534
...	**...**	**...**	**...**	**...**	**...**	**1,575**	**...**	**...**	**...**	**1,575**
...	*...*	*...*	*...*	*...*	*...*	*12,813*	*...*	*...*	*...*	*12,813*
2,853	...	...	...	...	...	2,853	...	...	...	2,853
3,477	**...**	**...**	**...**	**...**	**...**	**3,477**	**...**	**...**	**...**	**3,477**
10,301	*...*	*...*	*...*	*...*	*...*	*10,301*	*...*	*...*	*...*	*10,301*
2,853	...	...	...	...	...	7,423	...	...	...	7,423
3,477	**...**	**...**	**...**	**...**	**...**	**9,920**	**...**	**...**	**...**	**9,920**
10,301	*...*	*...*	*...*	*...*	*...*	*279,053*	*...*	*...*	*...*	*279,053*
231	231	...	...	...	...	462	...	...	...	462
107	**107**	**...**	**...**	**...**	**...**	**214**	**...**	**...**	**...**	**214**
2,442	*7,580*	*...*	*...*	*...*	*...*	*10,022*	*...*	*...*	*...*	*10,022*
17,636	18,858	3,815	7,306	4,196	4,974	59,844	195	415	1,258	61,712
16,754	**16,414**	**3,362**	**6,548**	**4,641**	**4,822**	**54,796**	**193**	**415**	**1,217**	**56,621**
116,308	*210,094*	*45,140*	*61,599*	*53,070*	*50,522*	*556,175*	*5,824*	*1,660*	*12,869*	*576,528*

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	$	$	$	$
TRANSPORT				
Department				
Atlantic region freight assistance transition program	72	...	868	...
	...	**...**	**662**	**...**
	21,071	*21,480*	*86,831*	*121,078*
Highway improvements	...	...	...	38,382
	...	**...**	**...**	**14,927**
	286,482	...	*73,874*	*302,762*
National Safety Code	241	202	414	296
	241	**202**	**414**	**296**
	1,344	*1,140*	*2,247*	*1,627*
Outaouais Road Development	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Quebec Bridge Maintenance	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Strategic Highway Infrastructure Program—Highway component	...	499	4,563	1,591
	...	**...**	**1,998**	**...**
	...	*499*	*6,561*	*1,591*
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Strategic Highway Infrastructure Program—Border Crossing Planning and intergration	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Greenwich Road Improvement	...	1,100	...	...
	...	**...**	**...**	**...**
	...	*1,100*	...	...
Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	58,946	9,360	62,544	47,170
	59,383	**8,976**	**63,486**	**48,145**
	953,247	*133,028*	*1,039,638*	*648,302*
Total ministry	59,259	11,161	68,389	87,439
	59,624	**9,178**	**66,560**	**63,368**
	1,262,144	*157,247*	*1,209,151*	*1,075,360*
Grand total	117,539	27,306	112,230	141,645
	134,456	**42,974**	**123,963**	**160,279**
	5,195,851	*1,294,200*	*5,655,721*	*5,800,778*

Amounts in roman type are 2002-2003 expenditures.
Amounts in bold face type are 2001-2002 expenditures.
Amounts in *italic* type are expenditures from inception (including 2002-2003 expenditures).
(a) Amends previous year's *Public Accounts of Canada*.
(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
$	$	$	$	$	$	$	$	$	$	$
...	...	...	...	...	...	940	...	...	...	940
90	...	...	...	...	...	**752**	...	...	...	**752**
78,112	...	...	...	...	...	*328,572*	...	...	...	*328,572*
...	...	...	...	...	...	38,382	...	...	...	38,382
...	...	...	...	...	...	**14,927**	...	...	...	**14,927**
410	...	...	...	...	...	*663,528*	...	...	...	*663,528*
986	1,488	733	386	680	516	5,942	175	...	175	6,292
986	**1,488**	...	**386**	**680**	**516**	**5,209**	**174**	...	**174**	**5,557**
5,205	*7,816*	*2,001*	*2,097*	*3,615*	*2,767*	*29,859*	*994*	...	*994*	*31,847*
2,302	...	...	...	...	...	2,302	...	...	...	2,302
4,193	...	...	...	...	...	**4,193**	...	...	...	**4,193**
21,069	...	...	...	...	...	*21,069*	...	...	...	*21,069*
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	**600**	...	...	...	**600**
3,900	...	...	...	...	...	*3,900*	...	...	...	*3,900*
...	...	2,041	6,378	781	6,735	22,588	2,114	...	1,100	25,802
...	...	...	...	...	...	**1,998**	...	...	...	**1,998**
...	...	*2,041*	*6,378*	*781*	*6,735*	*24,586*	*2,114*	...	*1,100*	*27,800*
7,666	...	...	...	...	...	7,666	...	...	...	7,666
...	...	...	...	...	...	...	...	...	...	...
7,666	...	...	...	...	...	*7,666*	...	...	...	*7,666*
80	250	...	...	...	...	330	...	...	...	330
...	...	...	...	...	...	...	...	...	...	...
80	*250*	...	...	...	...	*330*	...	...	...	*330*
...	...	...	...	...	...	1,100	...	...	...	1,100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*1,100*	...	...	...	*1,100*
226,608	571,928	81,879	125,943	90,236	142,205	1,416,819	35,464	63,676	4,976	1,520,935
213,383	**580,989**	**86,391**	**126,096**	**82,429**	**119,470**	**1,388,748**	**33,592**	**58,103**	**4,863**	**1,485,306**
3,078,376	*7,891,769*	*1,120,789*	*1,939,514*	*1,482,058*	*1,562,236*	*19,848,957*	*1,314,644*	*237,589*	*68,510*	*21,469,700* *(a)*
238,242	573,666	84,653	132,707	91,697	149,456	1,496,669	37,753	63,676	6,251	1,604,349
219,252	**582,477**	**86,391**	**126,482**	**83,109**	**119,986**	**1,416,427**	**33,766**	**58,103**	**5,037**	**1,513,333**
3,194,818	*7,899,835*	*1,124,831*	*1,947,989*	*1,486,454*	*1,571,738*	*20,929,567*	*1,317,752*	*237,589*	*70,604*	*22,555,512*
725,865	1,517,480	437,428	584,560	784,038	367,507	4,815,598	94,934	69,049	11,448	4,991,029
783,943	**2,540,701**	**632,068**	**595,578**	**705,433**	**871,426**	**6,590,821**	**719,553**	**332,103**	**29,880**	**7,672,357**
33,283,615	*48,333,675*	*8,216,808*	*10,424,441*	*14,618,480*	*16,334,737*	*149,158,306*	*2,571,461*	*328,985*	*293,122*	*152,551,874*

SECTION 11

2002-2003

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures
	$	$
AGRICULTURE AND AGRI-FOOD		
Department		
Vote 1—Operating expenditures—		
Operating budget	539,961,929	531,239,770
Frozen	6,045,718	
Less: revenues netted against expenditures	23,400,000	23,139,740
	522,607,647	*508,100,030*
Vote 5—Capital expenditures	*44,371,000*	*44,358,922*
Vote 10—Grants and contributions—		
Grants and contributions	1,002,229,889	903,772,405
Frozen	9,000,000	
	1,011,229,889	*903,772,405*
Vote 15—Guarantee payments under the Spring credit advance program	*1*	
Vote 20—Guarantee payments under the Renewed (2001) national biomass ethanol program	*1*	
Statutory amounts	*1,240,038,882*	*1,236,062,823*
Total Department	**2,818,247,420**	**2,692,294,180**
Canadian Dairy Commission		
Vote 25—Program expenditures	3,135,000	3,134,879
Canadian Food Inspection Agency		
Vote 30—Operating expenditures and contributions—		
Operating budget	461,824,581	453,245,084
Grants and contributions	1,919,772	1,919,772
Frozen	1,690,430	
Less: revenues netted against expenditures	50,772,757	50,772,757
	414,662,026	*404,392,099*
Vote 35—Capital expenditures	*16,845,474*	*6,253,775*
Statutory amounts	*65,558,961*	*65,514,424*
	497,066,461	476,160,298
Canadian Grain Commission		
Vote 40—Program expenditures—		
Operating budget	*31,471,327*	*30,046,073*
Statutory amounts	*15,775,386*	*3,427,696*
	47,246,713	33,473,769
Total Ministry	**3,365,695,594**	**3,205,063,126**
CANADA CUSTOMS AND REVENUE AGENCY		
Vote 1—Operating expenditures—		
Operating budget	2,355,558,275	2,234,742,353
Compensation to Canada Post Corporation	11,739,994	8,220,323
Retroactive lump-sum payments—Operating budget—		
Personnel	968,000	968,000
Other operating costs	283,000	283,000
Yukon First Nations—Termination of tax exemption—Operating budget—		
Personnel	242,000	116,000
Other operating costs	66,000	31,000
Treaty-based exemptions non-residents corporation—Operating budget—		
Personnel	579,000	579,000
Other operating costs	85,000	85,000
Enhanced registered plans program—Operating budget—		
Personnel	983,000	983,000
Other operating costs	130,000	130,000
Officers powers and personal protection training—Operating budget—		
Personnel	2,764,000	2,764,000
Other operating costs	3,536,000	2,532,000
Taxation migration rules—Operating budget—		
Personnel	4,759,375	3,720,000
Other operating costs	773,555	773,555
Revenue generation compliance funds—Operating budget—		
Personnel	602,511,605	608,509,713
Other operating costs	76,864,785	62,802,673
Revenue generation collection funds—Operating budget—		
Personnel	204,561,000	204,561,000
Other operating costs	21,336,000	21,336,000
Less: revenues netted against expenditures	142,862,000	142,862,000
	3,144,878,589	*3,010,274,617*
Vote 5—Capital expenditures	*23,840,039*	*23,840,039*
Vote 10—Contributions	*115,768,788*	*109,306,924*
Statutory amounts	*681,482,149*	*681,482,149*
Total Ministry	**3,965,969,565**	**3,824,903,729**
CANADIAN HERITAGE		
Department		
Vote 1—Operating expenditures—		
Operating budget	241,272,153	235,713,618
Frozen	2,246,579	
Less: revenues netted against expenditures	4,710,000	3,655,269
	238,808,732	*232,058,349*
Vote 5—Grants and contributions—		
Grants and contributions	860,346,003	860,230,077

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Frozen	8,057,838	
	868,403,841	*860,230,077*
Statutory amounts	*27,045,157*	*27,042,051*
Total Department	**1,134,257,730**	**1,119,330,477**
Canada Council for the Arts		
Vote 15—Payments to the Canada Council	153,821,250	153,821,250
Canadian Broadcasting Corporation		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures	*937,432,000*	*937,432,000*
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures	*105,090,000*	*105,090,000*
	1,046,522,000	1,046,522,000
Telefilm Canada (1)		
Vote 35—Payments to Telefilm Canada	137,501,500	137,501,500
Canadian Museum of Civilization		
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures	81,314,259	81,314,259
Canadian Museum of Nature		
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures	28,388,701	28,388,701
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Operating budget	37,253,457	36,618,346
Less: revenues netted against expenditures	32,965,000	32,965,000
	4,288,457	*3,653,346*
Statutory amounts	*5,686,881*	*5,686,881*
	9,975,338	9,340,227
National Archives of Canada		
Vote 55—Program expenditures—		
Operating budget	49,983,730	49,904,532
Grants and contributions	3,465,000	3,465,000
Frozen	352,339	
Less: revenues netted against expenditures	294,000	214,802
	53,507,069	*53,154,730*
Statutory amounts	*6,789,935*	*6,765,138*
	60,297,004	59,919,868
National Arts Centre Corporation		
Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	19,649,000	19,649,000
Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
	26,649,000	26,649,000
National Battlefields Commission		
Vote 65—Program expenditures—		
Operating budget	*7,285,825*	*6,976,837*
Statutory amounts	*1,870,282*	*1,870,282*
	9,156,107	8,847,119
National Capital Commission		
Vote 70—Payment to the National Capital Commission for operating expenditures	*66,374,000*	*66,374,000*
Vote 75—Payment to the National Capital Commission for capital expenditures	*58,295,000*	*58,295,000*
	124,669,000	124,669,000
National Film Board		
Vote 85—National Film Board Revolving Fund—Operating loss—		
Operating budget	75,725,218	73,023,254
Grants and contributions	270,315	270,315
Less: revenues netted against expenditures	8,900,000	7,030,962
	67,095,533	*66,262,607*
Statutory amounts	*1,378,247*	
	68,473,780	66,262,607
National Gallery of Canada		
Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures	*36,866,527*	*36,866,527*
Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection	*6,000,000*	*6,000,000*
	42,866,527	42,866,527
National Library		
Vote 100—Program expenditures—		
Operating budget	40,144,900	39,912,168
Grants and contributions	36,000	31,175
Frozen	443,436	
	40,624,336	*39,943,343*
Statutory amounts	*5,344,837*	*5,341,485*
	45,969,173	45,284,828

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
National Museum of Science and Technology		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	27,869,759	27,869,759
Parks Canada Agency		
Vote 110—Program expenditures—		
Operating budget	394,419,151	336,001,116
Grants and contributions	2,339,718	2,339,718
Frozen	3,637,291	
	400,396,160	*338,340,834*
Vote 115—Payments to the New Parks and Historic Sites Account	*3,908,000*	*3,908,000*
Statutory amounts	*118,523,161*	*118,523,161*
	522,827,321	460,771,995
Public Service Commission		
Vote 120—Program expenditures—		
Operating budget	127,465,120	126,297,982
Translation costs (Devinat Case)—		
Other operating costs	667,418	667,418
Frozen	994,757	
	129,127,295	*126,965,400*
Statutory amounts	*26,862,889*	*18,777,440*
	155,990,184	145,742,840
Status of Women—Office of the Co-ordinator		
Vote 125—Operating expenditures—		
Operating budget	*11,848,537*	*11,848,189*
Vote 130—Grants	*11,191,620*	*11,191,620*
Statutory amounts	*1,400,572*	*1,400,397*
	24,440,729	24,440,206
Total Ministry	**3,700,989,362**	**3,609,542,163**
CITIZENSHIP AND IMMIGRATION		
Department		
Vote 1—Operating expenditures—		
Operating budget	528,395,915	497,593,679
Interim federal health program	50,595,000	50,595,000
Frozen	3,132,522	
	582,123,437	*548,188,679*
Vote 2b—To write off from the Accounts of Canada 2,659 debts due to Her Majesty in right of Canada	*664,730*	*664,273*
Vote 5—Grants and contributions	*376,877,163*	*374,047,123*
Statutory amounts	*70,114,748*	*69,982,493*
Total Department	**1,029,780,078**	**992,882,568**
Immigration and Refugee Board of Canada		
Vote 10—Program expenditures—		
Operating budget	99,599,390	96,907,357
Translation costs (Devinat Case)—		
Personnel	426,336	426,336
Other operating costs	23,488,397	5,170,786
Frozen	85,267	
	123,599,390	*102,504,479*
Statutory amounts	*14,319,888*	*14,319,888*
	137,919,278	116,824,367
Total Ministry	**1,167,699,356**	**1,109,706,935**
ENVIRONMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	668,745,862	641,377,795
Frozen	10,789,296	
Less: revenues netted against expenditures	91,108,000	75,411,835
	588,427,158	*565,965,960*
Vote 5—Capital expenditures—		
Capital	46,710,566	46,709,317
Frozen	4,269,434	
	50,980,000	*46,709,317*
Vote 10—Grants and contributions—		
Grants and contributions	71,816,555	71,600,117
Frozen	5,580,196	
	77,396,751	*71,600,117*
Statutory amounts	*73,041,484*	*72,959,075*
Total Department	**789,845,393**	**757,234,469**
Canadian Environmental Assessment Agency		
Vote 15—Program expenditures—		
Operating budget	15,259,326	11,704,593
Grants and contributions	1,395,000	587,952
Less: revenues netted against expenditures	3,501,000	352,231
	13,153,326	*11,940,314*
Statutory amounts	*1,428,347*	*1,428,004*
	14,581,673	13,368,318
Total Ministry	**804,427,066**	**770,602,787**
FINANCE		
Department		
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	101,401,286	95,546,696
Frozen	601,864	
Less: revenues netted against expenditures	12,000,000	11,752,676
	90,003,150	*83,794,020*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 5—Grants and contributions	*750,000,000*	*569,701,206*
Statutory amounts	*883,744,928*	*728,848,664*
	1,723,748,078	1,382,343,890
PUBLIC DEBT PROGRAM		
Statutory amounts	37,619,479,271	37,619,479,271
FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Vote 15—Transfer payments to the territorial governments—		
Operating budget	*1,598,000,000*	*1,503,849,117*
Vote 16b—Transfer payments to the Government of Manitoba—		
Operating budget	*140,000,000*	*140,000,000*
Statutory amounts	*26,352,623,870*	*26,352,623,870*
	28,090,623,870	27,996,472,987
Total Department	**67,433,851,219**	**66,998,296,148**
Auditor General		
Vote 20—Program expenditures—		
Operating budget	64,385,747	62,573,667
Grants and contributions	380,000	378,036
Frozen	233,553	
	64,999,300	*62,951,703*
Statutory amounts	*8,808,647*	*8,783,647*
	73,807,947	71,735,350
Canadian International Trade Tribunal		
Vote 25—Program expenditures—		
Operating budget	*9,075,700*	*8,779,243*
Statutory amounts	*1,347,356*	*1,347,356*
	10,423,056	10,126,599
Financial Consumer Agency of Canada		
Statutory amounts	5,330,737	5,330,737
Financial Transactions and Reports Analysis Centre of Canada		
Vote 30—Program expenditures—		
Operating budget	*39,783,406*	*38,471,159*
Statutory amounts	*2,386,879*	*2,374,573*
	42,170,285	40,845,732
Office of the Superintendent of Financial Institutions		
Vote 35—Program expenditures—		
Operating budget	707,000	707,000
Frozen	1,015,000	
	1,722,000	*707,000*
Statutory amounts	*75,719,248*	*6,802,250*
	77,441,248	7,509,250
Total Ministry	**67,643,024,492**	**67,133,843,816**
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,184,679,872	1,164,931,536
Frozen	254,717	
Less: revenues netted against expenditures	47,145,000	41,503,549
	1,137,789,589	*1,123,427,987*
Vote 5—Capital expenditures	*158,268,254*	*156,050,799*
Vote 10—Grants and contributions	*187,133,619*	*122,198,042*
Statutory amounts	*121,544,735*	*120,281,048*
Total Ministry	**1,604,736,197**	**1,521,957,876**
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,157,854,886	1,124,176,886
Capital rust-out	4,000,000	4,000,000
Frozen	12,960,201	
Less: revenues netted against expenditures	23,473,000	19,659,206
	1,151,342,087	*1,108,517,680*
Vote 5—Capital expenditures—		
Capital	102,615,496	102,552,968
Capital rust-out	19,000,000	19,000,000
Frozen	17,776	
	121,633,272	*121,552,968*
Vote 10—Grants and contributions	*504,565,974*	*457,081,960*
Statutory amounts	*81,204,005*	*66,144,725*
Total Department	**1,858,745,338**	**1,753,297,333**
Canadian Commercial Corporation		
Vote 15—Program expenditures	16,631,000	16,631,000
Canadian International Development Agency		
Vote 20—Operating expenditures—		
Operating budget	207,841,062	202,542,516
Canada Fund for Africa	2,559,285	1,926,530
Frozen	1,605,938	
	212,006,285	*204,469,046*
Vote 25—Grants and contributions—		
Grants and contributions	1,689,336,901	1,688,391,806
Canada Fund for Africa	67,500,000	67,461,741
	1,756,836,901	*1,755,853,547*
Statutory amounts	*349,709,339*	*349,709,339*
	2,318,552,525	2,310,031,932

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Export Development Canada		
Vote 38a—Increased authority to contingent liability ceiling	*1*	
Statutory amounts	*119,942,619*	*119,942,619*
	119,942,620	119,942,619
International Development Research Centre		
Vote 40—Payments to the International Development Research Centre	102,228,000	102,228,000
International Joint Commission		
Vote 45—Program expenditures—		
Operating budget	9,159,367	8,971,865
Frozen	25,564	
	9,184,931	*8,971,865*
Statutory amounts	*479,359*	*479,359*
	9,664,290	9,451,224
NAFTA Secretariat, Canadian Section		
Vote 50—Program expenditures—		
Operating budget	2,907,875	1,866,070
Frozen	10,875	
	2,918,750	*1,866,070*
Statutory amounts	*218,675*	*218,675*
	3,137,425	2,084,745
Northern Pipeline Agency		
Vote 55—Program expenditures—		
Operating budget	404,000	288,007
Frozen	251,000	
	655,000	*288,007*
Statutory amounts	*24,045*	*24,045*
	679,045	312,052
Total Ministry	**4,429,580,243**	**4,313,978,905**
GOVERNOR GENERAL		
Vote 1—Program expenditures—		
Operating budget	18,535,661	18,265,356
Grants and contributions	11,000	
Frozen	98,589	
	18,645,250	*18,265,356*
Statutory amounts	*2,310,653*	*2,310,344*
Total Ministry	**20,955,903**	**20,575,700**
HEALTH		
Department		
Vote 1—Operating expenditures—		
Operating budget	852,687,834	837,596,990
Capital	9,721,949	9,721,949
First Nations and Inuit health—		
Operating budget—		
Personnel	111,717,200	111,717,200
Other operating costs	99,695,675	98,603,800
Capital	2,682,800	2,682,800
Revenues netted against expenditures	(6,963,692)	(5,871,817)
Non-insured health services	556,844,473	556,844,473
National smallpox preparedness and response strategy	19,000,000	14,436,221
Frozen	11,746,137	
Less: revenues netted against expenditures	58,251,000	47,074,100
	1,598,881,376	*1,578,657,516*
Vote 5—Grants and contributions—		
Grants and contributions	476,452,630	476,392,932
First Nations and Inuit health—		
Grants and contributions	555,642,100	555,642,100
Frozen	503,977	
	1,032,598,707	*1,032,035,032*
Statutory amounts	*107,350,220*	*107,190,991*
Total Department	**2,738,830,303**	**2,717,883,539**
Canadian Institutes of Health Research		
Vote 10—Operating expenditures—		
Operating budget	*32,849,139*	*31,870,855*
Vote 15—Grants	*615,601,000*	*586,826,186*
Statutory amounts	*2,728,119*	*2,727,584*
	651,178,258	621,424,625
Hazardous Materials Information Review Commission		
Vote 20—Program expenditures—		
Operating budget	*3,045,692*	*3,044,610*
Statutory amounts	*407,000*	*407,000*
	3,452,692	3,451,610
Patented Medicine Prices Review Board		
Vote 25—Program expenditures—		
Operating budget	3,713,281	3,571,013
Public hearings	300,000	198,159
	4,013,281	*3,769,172*
Statutory amounts	*462,283*	*462,172*
	4,475,564	4,231,344
Total Ministry	**3,397,936,817**	**3,346,991,118**
HUMAN RESOURCES DEVELOPMENT		
Department		
Vote 1—Operating expenditures—		
Operating budget	1,984,454,202	1,959,290,255
Translation costs (Devinat Case)—		
Personnel	122,788	122,788
Other operating costs	10,402,654	6,309,392

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
IM/IT Systems—		
Personnel	34,496,672	34,496,672
Other operating costs	38,203,994	38,202,813
Canada student loans program (CSLP)—		
Personnel	3,729,000	2,417,329
Other operating costs	3,442,000	1,813,829
Modernizing service initiative (MSI)—		
Personnel	25,833,000	25,833,000
Other operating costs	59,401,000	44,224,000
Frozen	45,525,134	
Less: revenues netted against expenditures	1,626,337,819	1,592,416,990
	579,272,625	*520,293,088*
Vote 5—Grants and contributions—		
Grants and contributions	1,053,587,541	943,970,635
Opportunity Fund	23,751,000	21,903,699
	1,077,338,541	*965,874,334*
Statutory amounts	*26,641,148,327*	*26,640,996,468*
Total Department	**28,297,759,493**	**28,127,163,890**
Canada Industrial Relations Board		
Vote 10—Program expenditures—		
Operating budget	12,018,966	11,606,842
Translation costs (Devinat Case)—		
Other operating costs	154,000	147,183
	12,172,966	*11,754,025*
Statutory amounts	*1,597,589*	*1,597,241*
	13,770,555	13,351,266
Canadian Artists and Producers Professional Relations Tribunal		
Vote 15—Program expenditures—		
Operating budget	*1,636,000*	*1,407,254*
Statutory amounts	*158,635*	*158,635*
	1,794,635	1,565,889
Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—		
Operating budget	9,997,263	8,275,681
Less: revenues netted against expenditures	5,841,000	4,202,762
	4,156,263	*4,072,919*
Statutory amounts	*25*	
	4,156,288	4,072,919
Total Ministry	**28,317,480,971**	**28,146,153,964**
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Operating budget	116,706,306	115,862,341
Grants and contributions	458,000	458,000
Frozen	145,199	
	117,309,505	*116,320,341*
Statutory amounts	*9,834,250*	*9,834,250*
	127,143,755	126,154,591
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Operating budget	371,027,236	362,276,007
Special education program	909,200	768,901
Frozen	333,962	
	372,270,398	*363,044,908*
Vote 6b—To write off certain debts and obligations due to Her Majesty in right of Canada	*29,156,735*	*29,156,735*
Vote 7b—To forgive certain debts and obligations due to Her Majesty in right of Canada	*641,638*	*641,638*
Vote 10—Capital expenditures	*7,731,000*	*7,449,912*
Vote 15—Grants and contributions—		
Grants and contributions	4,375,411,918	4,373,549,196
Special education program	50,913,580	50,913,580
	4,426,325,498	*4,424,462,776*
Statutory amounts	*209,566,918*	*177,313,721*
	5,045,692,187	5,002,069,690
NORTHERN AFFAIRS PROGRAM		
Vote 30—Operating expenditures—		
Operating budget	124,564,841	123,442,108
Frozen	766,814	
	125,331,655	*123,442,108*
Vote 35—Grants and contributions	*79,996,900*	*79,938,523*
Vote 40—Payments to Canada Post Corporation	*27,600,000*	*27,517,406*
Statutory amounts	*9,475,942*	*9,470,797*
	242,404,497	240,368,834
Total Department	**5,415,240,439**	**5,368,593,115**
Canadian Polar Commission		
Vote 45—Program expenditures—		
Operating budget	867,800	830,692
Grants and contributions	27,200	27,200
	895,000	*857,892*
Statutory amounts	*74,107*	*74,107*
	969,107	931,999
Total Ministry	**5,416,209,546**	**5,369,525,114**
INDUSTRY		
Department		
Vote 1—Operating expenditures—		
Operating budget	552,670,941	549,565,045

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Frozen	3,922,094	
Less: revenues netted against expenditures	47,561,000	47,433,874
	509,032,035	*502,131,171*
Vote 2b—Program liability ceiling under the *Canada Small Business Financing Act*	*1*	
Vote 5—Grants and contributions—		
Grants and contributions	821,690,045	673,858,232
Frozen	147,913,700	
	969,603,745	*673,858,232*
Statutory amounts	*185,386,507*	*122,728,504*
Total Department	**1,664,022,288**	**1,298,717,907**
Atlantic Canada Opportunities Agency		
Vote 20—Operating expenditures—		
Operating budget	*78,416,375*	*78,416,374*
Vote 25—Grants and contributions—		
Grants and contributions	268,276,006	268,276,005
Frozen	93,963,495	
	362,239,501	*268,276,005*
Statutory amounts	*13,518,409*	*13,518,373*
	454,174,285	360,210,752
Canadian Space Agency		
Vote 30—Operating expenditures—		
Operating budget	*116,516,991*	*114,144,352*
Vote 35—Capital expenditures—		
Personnel	4,210,721	4,210,721
Capital	151,924,828	151,472,910
Frozen	9,524,815	
	165,660,364	*155,683,631*
Vote 40—Grants and contributions	*52,081,000*	*52,011,222*
Statutory amounts	*7,087,551*	*7,071,224*
	341,345,906	328,910,429
Canadian Tourism Commission		
Vote 45—Program expenditures	86,296,000	86,296,000
Competition Tribunal		
Vote 50—Program expenditures—		
Operating budget	*1,612,262*	*1,588,620*
Statutory amounts	*145,000*	*135,616*
	1,757,262	1,724,236
Copyright Board		
Vote 55—Program expenditures—		
Operating budget	*2,269,250*	*2,134,994*
Statutory amounts	*285,000*	*221,577*
	2,554,250	2,356,571
Economic Development Agency of Canada for the Regions of Quebec		
Vote 60—Operating expenditures—		
Operating budget	42,739,613	42,161,974
Summit of the Americas	500,000	229,629
Frozen	450,439	
	43,690,052	*42,391,603*
Vote 65—Grants and contributions—		
Grants and contributions	376,064,490	277,769,702
Frozen	50,418,609	
	426,483,099	*277,769,702*
Statutory amounts	*47,012,843*	*47,010,092*
	517,185,994	367,171,397
Enterprise Cape Breton Corporation		
Vote 70—Payments to the Enterprise Cape Breton Corporation—		
Other operating costs	35,017,000	35,017,000
Frozen	2,150,000	
	37,167,000	35,017,000
National Research Council of Canada		
Vote 75—Operating expenditures—		
Operating budget	332,507,128	332,500,451
Frozen	1,306,999	
	333,814,127	*332,500,451*
Vote 80—Capital expenditures—		
Capital	98,378,630	98,377,591
Frozen	52,620	
	98,431,250	*98,377,591*
Vote 85—Grants and contributions	*147,240,000*	*147,188,414*
Statutory amounts	*149,427,988*	*140,810,280*
	728,913,365	718,876,736
Natural Sciences and Engineering Research Council		
Vote 90—Operating expenditures—		
Operating budget	*32,539,995*	*31,888,114*
Vote 95—Grants	*649,601,000*	*616,025,999*
Statutory amounts	*3,379,539*	*3,379,108*
	685,520,534	651,293,221
Office of Infrastructure of Canada		
Vote 97—Operating expenditures—		
Operating budget	*9,532,000*	*9,033,056*
Vote 98a—Contributions	*3,585,001*	*2,759,720*
Statutory amounts	*325,213*	*325,213*
	13,442,214	12,117,989
Social Sciences and Humanities Research Council		
Vote 100—Operating expenditures—		
Operating budget	*16,880,183*	*16,715,386*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Vote 105—Grants—		
Grants and contributions	182,450,000	167,491,666
Frozen	7,499,000	
	189,949,000	*167,491,666*
Statutory amounts	*2,005,553*	*2,005,553*
	208,834,736	186,212,605
Standards Council of Canada		
Vote 110—Payments to the Standards Council of Canada	6,937,000	6,579,600
Statistics Canada		
Vote 115—Program expenditures—		
Operating budget	476,550,484	456,567,031
Grants and contributions	561,000	560,800
Frozen	9,307,548	
Less: revenues netted against expenditures	130,000,000	110,278,701
	356,419,032	*346,849,130*
Statutory amounts	*75,887,290*	*75,887,290*
	432,306,322	422,736,420
Western Economic Diversification		
Vote 120—Operating expenditures—		
Operating budget	*44,605,062*	*41,101,602*
Vote 125—Grants and contributions—		
Grants and contributions	241,170,554	179,295,196
Frozen	56,893,446	
	298,064,000	*179,295,196*
Statutory amounts	*26,431,136*	*26,431,136*
	369,100,198	246,827,934
Total Ministry	**5,549,557,354**	**4,725,048,797**
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Operating budget	342,764,456	341,920,978
Firearms program—		
Personnel	25,743,111	25,743,111
Other operating costs	48,444,085	30,758,214
Drug Prosecution Fund—		
Personnel	2,909,402	2,909,402
Other operating costs	25,202,726	25,202,726
Youth justice—Operating budget—		
Personnel	2,350,623	2,350,623
Other operating costs	9,392,343	9,392,343
Public security and anti-terrorism—		
Personnel	5,569,540	5,299,579
Other operating costs	2,572,512	1,235,508
Frozen	12,365,988	
	477,314,786	*444,812,484*
Vote 5—Grants and contributions—		
Grants and contributions	104,701,750	91,918,579
Firearms program	19,248,700	17,533,720
Legal aid services	100,827,507	100,827,507
Youth justice cost-sharing agreements	199,640,059	197,990,059
Youth Justice Renewal Fund	25,256,941	16,368,980
Public security and anti-terrorism	2,500,000	
	452,174,957	*424,638,845*
Statutory amounts	*72,708,892*	*72,707,490*
Total Department	**1,002,198,635**	**942,158,819**
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Operating budget	19,209,102	18,998,567
Pay equity—Operating budget—		
Personnel	905,800	842,802
Other operating costs	1,225,286	906,258
Frozen	45,472	
	21,385,660	*20,747,627*
Statutory amounts	*2,900,770*	*2,892,491*
	24,286,430	23,640,118
Canadian Human Rights Tribunal		
Vote 15—Program expenditures—		
Operating budget	3,915,724	2,763,577
Pay equity cases—Operating budget—		
Personnel	174,000	89,492
Other operating costs	1,242,000	521,836
Devinat Case—		
Other operating costs	122,130	67,258
Frozen	52,006	
	5,505,860	*3,442,163*
Statutory amounts	*335,718*	*335,718*
	5,841,578	3,777,881
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures—		
Operating budget	8,833,610	8,747,681
Less: revenues netted against expenditures	275,000	236,245
	8,558,610	*8,511,436*
Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	*1,207,376*	*1,129,116*
Statutory amounts	*305,982,477*	*305,982,477*
	315,748,463	315,623,029
Federal Court of Canada		
Vote 30—Program expenditures—		
Operating budget	37,757,161	37,302,395
Air India hearings—		
Other operating costs	500,000	67,397
Frozen	87,251	
	38,344,412	*37,369,792*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*5,188,759*	*5,159,407*
	43,533,171	42,529,199
Law Commission of Canada		
Vote 35—Program expenditures—		
Operating budget	2,963,702	2,906,409
Frozen	35,194	
	2,998,896	*2,906,409*
Statutory amounts	*215,233*	*215,233*
	3,214,129	3,121,642
Offices of the Information and Privacy Commissioners of Canada		
OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM		
Vote 40—Program expenditures—		
Operating budget	4,892,816	4,923,417
Frozen	5,446	
	4,898,262	*4,923,417*
Statutory amounts	*642,117*	*642,117*
	5,540,379	5,565,534
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM		
Vote 45—Program expenditures—		
Operating budget	10,122,522	10,356,195
Contractual legal services—		
Other operating costs	157,584	157,584
Privacy impact assessments—		
Personnel	128,000	128,000
Other operating costs	24,000	24,000
	10,432,106	*10,665,779*
Statutory amounts	*1,495,236*	*1,494,711*
	11,927,342	12,160,490
	17,467,721	17,726,024
Supreme Court of Canada		
Vote 50—Program expenditures—		
Operating budget	*18,211,176*	*16,075,134*
Statutory amounts	*6,318,176*	*6,311,868*
	24,529,352	22,387,002
Tax Court of Canada		
Vote 55—Program expenditures—		
Operating budget	11,939,332	11,436,834
Devinat Case—		
Personnel	109,305	109,305
Other operating costs	632,676	226,819
Frozen	163,951	
	12,845,264	*11,772,958*

	Allotments	Expenditures
	$	$
Statutory amounts	*1,411,943*	*1,411,926*
	14,257,207	13,184,884
Total Ministry	**1,451,076,686**	**1,384,148,598**
NATIONAL DEFENCE		
Department		
Vote 1—Operating expenditures—		
Operating budget	9,841,426,738	9,803,891,948
Frozen	37,421,945	
Less: revenues netted against expenditures	484,214,524	484,214,524
	9,394,634,159	*9,319,677,424*
Vote 5—Capital expenditures	*1,939,429,525*	*1,914,303,806*
Vote 10—Grants and contributions—		
Grants and contributions	167,860,721	159,355,177
Frozen	195,184,482	
	363,045,203	*159,355,177*
Statutory amounts	*1,022,156,864*	*1,022,000,996*
Total Department	**12,719,265,751**	**12,415,337,403**
Canadian Forces Grievance Board		
Vote 15—Program expenditures—		
Operating budget	9,673,038	8,331,858
Frozen	1,000,000	
	10,673,038	*8,331,858*
Statutory amounts	*564,017*	*564,017*
	11,237,055	8,895,875
Military Police Complaints Commission		
Vote 20—Program expenditures—		
Operating budget	*3,945,650*	*3,310,111*
Statutory amounts	*332,190*	*332,190*
	4,277,840	3,642,301
Total Ministry	**12,734,780,646**	**12,427,875,579**
NATURAL RESOURCES		
Department		
Vote 1—Operating expenditures—		
Operating budget	551,170,164	541,589,137
Frozen	31,058,873	
Less: revenues netted against expenditures	23,095,468	23,095,468
	559,133,569	*518,493,669*
Vote 5—Capital expenditures	*17,484,736*	*17,240,895*
Vote 10—Grants and contributions—		
Grants and contributions	141,355,216	102,821,969
Frozen	11,729,785	
	153,085,001	*102,821,969*
Statutory amounts	*361,454,444*	*353,099,060*
Total Department	**1,091,157,770**	**991,655,593**

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Atomic Energy of Canada Limited		
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	144,572,000	144,572,000
Canadian Nuclear Safety Commission		
Vote 20—Program expenditures—		
Operating budget	57,480,132	56,102,940
Grants and contributions	778,346	778,346
Devinat Case	15,000	
Frozen	477,359	
	58,750,837	*56,881,286*
Statutory amounts	*6,928,214*	*6,920,248*
	65,679,051	63,801,534
Cape Breton Development Corporation		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—		
Other operating costs	50,740,000	46,536,000
Frozen	10,000,000	
	60,740,000	46,536,000
National Energy Board		
Vote 30—Program expenditures—		
Operating budget	32,478,924	30,935,522
Translation costs (Devinat Case)	343,000	296,867
	32,821,924	*31,232,389*
Statutory amounts	*4,218,875*	*4,214,134*
	37,040,799	35,446,523
Total Ministry	**1,399,189,620**	**1,282,011,650**
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Operating budget	41,107,873	41,107,873
Grants and contributions	248,077	115,314
	41,355,950	*41,223,187*
Statutory amounts	*26,570,451*	*26,570,451*
	67,926,401	67,793,638
House of Commons		
Vote 5—Program expenditures—		
Operating budget	201,578,206	195,786,418
Grants and contributions	873,743	873,743
Less: revenues netted against expenditures	1,082,223	998,377
	201,369,726	*195,661,784*
Statutory amounts	*127,473,041*	*127,473,041*
	328,842,767	323,134,825
Library of Parliament		
Vote 10—Program expenditures—		
Operating budget	24,190,680	24,189,915
Less: revenues netted against expenditures	203,780	203,780
	23,986,900	*23,986,135*
Statutory amounts	*3,682,494*	*3,682,494*
	27,669,394	27,668,629
Total Ministry	**424,438,562**	**418,597,092**
PRIVY COUNCIL		
Department		
Vote 1—Program expenditures—		
Operating budget	122,141,312	121,063,560
Grants and contributions	4,747,000	4,496,850
Frozen	53,520	
	126,941,832	*125,560,410*
Statutory amounts	*12,402,944*	*12,396,306*
Total Department	**139,344,776**	**137,956,716**
Canadian Centre for Management Development		
Vote 15—Program expenditures—		
Operating budget	26,037,234	24,149,218
Grants and contributions	175,000	170,000
E-learning service—		
Personnel	550,000	484,984
Other operating costs	997,665	1,062,681
Frozen	967,497	
	28,727,396	*25,866,883*
Statutory amounts	*6,656,856*	*6,651,663*
	35,384,252	32,518,546
Canadian Intergovernmental Conference Secretariat		
Vote 20—Program expenditures—		
Operating budget	5,031,305	4,759,475
Frozen	17,746	
	5,049,051	*4,759,475*
Statutory amounts	*270,276*	*270,230*
	5,319,327	5,029,705
Canadian Transportation Accident Investigation and Safety Board		
Vote 25—Program expenditures—		
Operating budget	*28,679,730*	*28,117,406*
Statutory amounts	*3,184,589*	*3,159,294*
	31,864,319	31,276,700
Chief Electoral Officer		
Vote 30—Program expenditures—		
Operating budget	*12,973,500*	*12,528,143*

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Statutory amounts	*61,057,915*	*61,057,870*
	74,031,415	73,586,013
Commissioner of Official Languages		
Vote 35—Program expenditures—		
Operating budget	*15,734,700*	*15,102,830*
Statutory amounts	*1,587,318*	*1,582,176*
	17,322,018	16,685,006
National Round Table on the Environment and the Economy		
Vote 40—Program expenditures—		
Operating budget	5,043,732	4,984,093
Frozen	20,868	
	5,064,600	*4,984,093*
Statutory amounts	*356,718*	*356,718*
	5,421,318	5,340,811
Public Service Staff Relations Board		
Vote 65—Program expenditures—		
Operating budget	*6,306,250*	*5,758,796*
Statutory amounts	*783,844*	*783,224*
	7,090,094	6,542,020
Security Intelligence Review Committee		
Vote 70—Program expenditures—		
Operating budget	*2,241,000*	*1,871,236*
Statutory amounts	*227,476*	*227,360*
	2,468,476	2,098,596
Total Ministry	**318,245,995**	**311,034,113**
PUBLIC WORKS AND GOVERNMENT SERVICES		
Department		
GOVERNMENT SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	897,751,250	874,909,364
Real property services—		
Personnel	181,181,623	181,181,623
Other operating costs	1,545,785,580	1,544,194,933
Banking fees—		
Other operating costs	35,701,000	35,641,791
Frozen	48,730,721	
Less: revenues netted against expenditures	720,271,305	720,271,305
	1,988,878,869	*1,915,656,406*
Vote 5—Capital expenditures	*462,183,000*	*434,018,046*
Vote 10—Grants and contributions	*5,265,002*	*4,633,817*
Statutory amounts	*453,932,673*	*68,594,838*
Total Department	**2,910,259,544**	**2,422,903,107**

	Allotments	Expenditures
	$	$
Communication Canada		
Vote 20—Program expenditures—		
Operating budget	151,059,505	133,119,065
Grants and contributions	3,850,000	2,303,000
Frozen	1,629,455	
Less: revenues netted against expenditures	21,350,000	14,459,619
	135,188,960	*120,962,446*
Statutory amounts	*5,459,702*	*5,457,664*
	140,648,662	126,420,110
Office of Indian Residential Schools Resolution of Canada		
Vote 22a—Program expenditures—		
Operating budget	37,751,351	37,751,351
Grants and contributions	3,118,649	927,161
Out of court settlements	20,000,000	13,477,673
	60,870,000	*52,156,185*
Statutory amounts	*3,627,911*	*3,627,911*
	64,497,911	55,784,096
Total Ministry	**3,115,406,117**	**2,605,107,313**
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Operating budget	57,410,379	55,051,299
G8 Summit	45,000,000	20,012,205
	102,410,379	*75,063,504*
Vote 5—Grants and contributions—		
Grants and contributions	54,518,046	52,816,595
Frozen	347,359	
	54,865,405	*52,816,595*
Statutory amounts	*4,302,329*	*4,298,210*
Total Department	**161,578,113**	**132,178,309**
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Operating budget	255,405,250	252,091,360
Frozen	574,000	
	255,979,250	*252,091,360*
Statutory amounts	*887,910*	*887,315*
	256,867,160	252,978,675
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Operating budget	1,256,415,272	1,255,078,761
Grants and contributions	3,729,182	3,729,182
Frozen	8,330,547	
	1,268,475,001	*1,258,807,943*
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	130,114,533	125,954,960

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures
	$	$
Frozen	999,467	
	131,114,000	*125,954,960*
Statutory amounts	*169,877,575*	*155,498,540*
	1,569,466,576	1,540,261,443
National Parole Board		
Vote 25—Program expenditures—		
Operating budget	31,482,746	31,436,263
Grants and contributions	35,000	24,000
Devinat Case	243,670	198,767
	31,761,416	*31,659,030*
Statutory amounts	*4,831,676*	*4,816,236*
	36,593,092	36,475,266
Office of the Correctional Investigator		
Vote 30—Program expenditures—		
Operating budget	*2,849,497*	*2,731,615*
Statutory amounts	*344,000*	*344,000*
	3,193,497	3,075,615
Royal Canadian Mounted Police		
Vote 35—Law enforcement—Operating expenditures—		
Operating budget	877,393,643	860,096,444
Grants and contributions	1,924,880	1,738,729
Contract policing services—		
Operating budget—		
Personnel	897,062,279	857,079,467
Other operating costs	301,280,650	340,163,358
Revenues netted against expenditures	(970,703,871)	(969,603,767)
Prime Minister led summits—		
Operating budget—		
Personnel	10,856,618	1,321,644
Other operating costs	2,515,807	660,843
Prime Minister security detail	4,500,000	4,500,000
Organized crime	22,545,000	21,103,389
Disclosure workload	4,000,000	3,850,663
RCMP corporate management enhancements	13,660,000	13,660,000
Informatics and technical infrastructure	12,500,000	12,500,000
Compensation and benefits	28,646,000	28,646,000
Public security and anti-terrorism initiatives	91,608,200	91,596,948
Interim law enforcement in Canada's national parks	12,915,000	11,266,029
G8 Summit	64,010,000	59,057,150
Frozen	8,221,165	
Less: revenues netted against expenditures	60,685,233	45,421,884
	1,322,250,138	*1,292,215,013*
Vote 40—Law enforcement—Capital expenditures—		
Capital	26,738,288	25,079,727
Contract policing services	88,160,906	88,160,906
Informatics and technical infrastructure	37,500,000	37,500,000
Radio communications	15,000,000	15,000,000
Cell retrofit program	3,000,000	3,000,000
Public security and anti-terrorism initiatives	6,874,000	6,874,000
Interim law enforcement in Canada's national parks	665,000	437,180
G8 Summit	16,200,000	16,130,069
Frozen	1,372,806	
	195,511,000	*192,181,882*
Statutory amouns	*362,487,219*	*359,737,762*
	1,880,248,357	1,844,134,657
Royal Canadian Mounted Police External Review Committee		
Vote 45—Program expenditures—		
Operating budget	801,199	733,147
Frozen	8,701	
	809,900	*733,147*
Statutory amounts	*89,000*	*89,000*
	898,900	822,147
Royal Canadian Mounted Police Public Complaints Commission		
Vote 50—Program expenditures—		
Operating budget	*4,349,338*	*4,343,686*
Statutory amounts	*478,000*	*478,000*
	4,827,338	4,821,686
Total Ministry	**3,913,673,033**	**3,814,747,798**
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Operating budget	540,756,376	539,640,939
Less: revenues netted against expenditures	385,289,314	385,289,314
	155,467,062	*154,351,625*
Vote 5—Capital expenditures—		
Capital	55,179,601	54,152,447
Frozen	24,391,601	
	79,571,202	*54,152,447*
Vote 10—Grants and contributions—		
Grants and contributions	279,933,869	264,392,751
Frozen	120,072,500	
	400,006,369	*264,392,751*
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Other operating costs	82,191,000	80,134,692
Frozen	1,549,000	
	83,740,000	*80,134,692*
Vote 20—Payments to Marine Atlantic Inc.	*46,381,000*	*46,381,000*
Vote 25—Payments to VIA Rail Canada Inc.	*255,701,000*	*255,701,000*
Vote 26a—Payments to Old Port of Montreal Corporation Inc.	*18,400,001*	*18,400,000*

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures
	$	$
Vote 27a—Payments to Queens Quay West Land Corporation	*4,000,001*	*4,000,000*
Statutory amounts	*377,090,483*	*375,038,557*
Total Department	**1,420,357,118**	**1,252,552,072**
Canada Mortgage and Housing Corporation		
Vote 28a—Operating expenditures—		
Other operating costs	1,978,801,550	1,978,801,550
Frozen	19,715,700	
	1,998,517,250	1,978,801,550
Canada Post Corporation		
Vote 29a—Payments to the Canada Post Corporation for special purposes	237,210,001	237,210,000
Canadian Transportation Agency		
Vote 30—Program expenditures—		
Operating budget	24,820,025	24,128,128
Frozen	197,647	
	25,017,672	*24,128,128*
Statutory amounts	*3,850,837*	*3,850,369*
	28,868,509	27,978,497
Civil Aviation Tribunal		
Vote 35—Program expenditures—Operating budget	*1,209,070*	*997,555*
Statutory amounts	*115,932*	*115,932*
	1,325,002	1,113,487
Total Ministry	**3,686,277,880**	**3,497,655,606**
TREASURY BOARD		
Secretariat		
Vote 1—Operating expenditures—		
Operating budget	181,953,858	172,171,749
Frozen	402,669	
Less: revenues netted against expenditures	2,854,000	2,029,280
	179,502,527	*170,142,469*
Vote 2—Contributions	*18,850,001*	*17,116,677*
Vote 5—Government contingencies—Frozen	*670,146,404*	

	Allotments	Expenditures
	$	$
Vote 10—Government-wide initiatives—		
Other operating costs	13,486,429	
Frozen	52,036	
	13,538,465	
Vote 20—Public service insurance—		
Other operating costs	1,340,236,525	1,301,929,811
Grants and contributions	500,000	302,755
Less: revenues netted against expenditures	135,559,145	135,559,145
	1,205,177,380	*1,166,673,421*
Statutory amounts	*116,585,499*	*116,585,499*
Total Ministry	**2,203,800,276**	**1,470,518,066**
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Operating budget	236,912,242	236,774,104
Other health purchased services	463,949,075	446,636,129
Other health purchased services—Personnel	4,709,104	4,709,104
Payments to First Nations Veterans	38,616,406	29,308,137
Frozen	444,574	
	744,631,401	*717,427,474*
Vote 5—Capital	*5,065,000*	*4,767,160*
Vote 10—Grants and contributions	*1,726,888,000*	*1,703,456,334*
Statutory amounts	*37,957,030*	*37,957,030*
	2,514,541,431	2,463,607,998
VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Vote 15—Program expenditures—		
Operating budget	9,433,861	9,432,514
Translation costs (Devinat Case)	8,125	8,125
	9,441,986	*9,440,639*
Statutory amounts	*2,070,163*	*2,070,163*
	11,512,149	11,510,802
Total Ministry	**2,526,053,580**	**2,475,118,800**
GRAND TOTAL	**161,157,204,861**	**156,784,708,645**

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(1) Formerly Canadian Film Development Corporation.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	432,650	393,770	2,623,586	2,371,067	5,821,073
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission on the Future of Health Care in Canada	124,875	70,199	1,695,119	5,539,675	7,429,868
This Commission was established by Order in Council (PC 2001-569 dated April 3, 2001) pursuant to Part I of the *Inquiries Act*. The Commission was to inquire into and undertake dialogue with Canadians on the future of Canada's public health care system, and to recommend policies and measures respectful of the jurisdictions and powers in Canada required to ensure over the long term the sustainability of a universally accessible, publicly funded health system, that offers quality services to Canadians and strikes an appropriate balance between investments in prevention and health maintenance and those directed to care and treatment. The Commission's report was presented to the Governor in Council on November 27, 2002.					
Chief Electoral Officer					
Federal Electoral Boundaries Commissions	627,987	168,368	1,946,913	4,022,011	6,765,279
These independent Commissions, one per province, were established by Order in Council (P.C. 2002-447 dated April 16, 2002) pursuant to the *Electoral Boundaries Readjustment Act*. The Commissions mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of its final report.					

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* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2002-2003 Expenditures
	$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	81,742
Bellegarde J D (Commissionner)	72,499
Dickson Gilmore J (Commissionner)	123
Dupuis R (Commissioner)	42,256
Fontaine P (Chief Commissioner)	111,505
Holman A C (Commissioner)	55,174
Purdy S G (Commissionner)	30,471
	393,770
Commission on the Future of Health Care in Canada	
Romanow R J (Commissioner)	70,199
Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Barry DJ	4,374
Barry JP	5,451
Baynton G	3,879
Bickerton J	7,399
Boudreault P	8,952
Carty RK	7,420
Cayer V	8,488
Erickson L	3,096
Hébert RM	461
Hiebert J	15,862
Hutchison R	4,083
Jenkins DH	512
Johnson W	5,924
Kelly W	1,638
Khullar R	2,376
Kroft GJ	3,223
Landes R	2,788
Leblanc G	2,102
LeGrow K	4,800
Lissaman D	4,204
MacCallum EP	4,830
MacDonald JW	365
Prémont P	28,085
Richard G	14,574
Riche DG	3,566
Roberts Z	486
Sancton A	10,104
Smith DE	5,039
Smith J	1,369
Sotiriadis CM	2,918
	168,368

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
AGRICULTURE AND AGRI-FOOD						
Department	9	336,868	750	18,545	10,962	367,125
Canadian Food Inspection Agency	2	55,405		650		56,055
CANADA CUSTOMS AND REVENUE AGENCY	13	142,957				142,957
CANADIAN HERITAGE						
National Archives of Canada	1	33,943				33,943
National Library	2	25,248	244	6,194	703	32,389
Parks Canada Agency	3	20,172	14,200	6,805		41,177
Public Service Commission	5	63,556	1,553	20,238	1,032	86,379
CITIZENSHIP AND IMMIGRATION						
Department	4	34,707		37,486		72,193
ENVIRONMENT						
Department	12	172,813		6,835	227	179,875
FINANCE						
Auditor General	1	97,770		8,371		106,141
FISHERIES AND OCEANS	8	96,668	3,200	17,801	22,703	140,372
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Canadian International Development Agency	7	55,724		46,646		102,370
HEALTH						
Department	22	436,183	8,663	238,385		683,231
Canadian Institutes of Health Research	2	18,325		24,000		42,325
HUMAN RESOURCES DEVELOPMENT						
Department	15	62,361	4,622	13,562		80,545
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	8	129,048	800	24,569	3,800	158,217
INDUSTRY						
Department	3	95,331		49,714	2,388	147,433
Atlantic Canada Opportunities Agency	1	10,481		1,935	432	12,848
Canadian Space Agency	2	50,820		1,787		52,607
Economic Development Agency of Canada for the Regions of Quebec	3	71,468		3,991		75,459
National Research Council of Canada	2			58,064		58,064
Statistics Canada	1	15,231		4,500	800	20,531

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
JUSTICE						
Department	9	131,860	2,436	12,898	1,492	148,686
Federal Court of Canada	4	19,483	4,543			24,026
NATIONAL DEFENCE						
Department	30	1,125,720	1,253	232,703	1,700	1,361,376
NATURAL RESOURCES						
Department	11	279,025	14,035	37,527	21,596	352,183
National Energy Board	2	21,058		11,192		32,250
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	8	58,119	11,063	50,476	700	120,358
Communication Canada	3	64,181		2,977	805	67,963
SOLICITOR GENERAL						
Correctional Service	32	482,483	5,103	66,823	11,144	565,553
National Parole Board	1	37,730		12,000		49,730
Royal Canadian Mounted Police	43	1,432,777				1,432,777
TRANSPORT						
Department	6	141,687		19,184	32,017	192,888
VETERANS AFFAIRS	4	28,542				28,542
Total	279	5,847,744	72,465	1,035,858	112,501	7,068,568

[1] Includes allowances in lieu of pay.
[2] Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II (Part I).

RETURN ON INVESTMENTS

	Amount realized in 2002-2003 (1)
	$
CONSOLIDATED ACCOUNTS—	
Atomic Energy of Canada Limited	**181,361**
CASH AND ACCOUNTS RECEIVABLE—	
Finance—	
Interest on bank deposits	177,961,478
Human Resources Development—	
Interest on bank deposits	606,432
Total cash and accounts receivable	**178,567,910**
FOREIGN EXCHANGE ACCOUNTS—	
International reserves held in the Exchange Fund Account—	
Transfer of profit	3,231,166,261
International Monetary Fund—Subscriptions—	
Transfer of profit	93,090,522
Total foreign exchange accounts	**3,324,256,783**
LOANS, INVESTMENTS AND ADVANCES—	
Enterprise Crown corporations—	
Business Development Bank of Canada—	
Dividends	17,509,664
Canada Mortgage and Housing Corporation	502,422,581
Farm Credit Canada	754,000
	520,686,245
Other—	
Bank of Canada—	
Transfer of profit	1,807,548,090
Canada Development Investment Corporation—	
Dividends	40,000,000
Canada Lands Company Limited—	
Dividends	4,599,990
Canada Post Corporation—	
Dividends	16,700,000
Canadian Dairy Commission	1,215,912
Belledune Port Authority—	
Other	122,330
Fraser River Port Authority—	
Other	292,096
Halifax Port Authority—	
Other	536,996
Hamilton Port Authority—	
Other	388,500
Montreal Port Authority—	
Other	3,184,674
Nanaimo Port Authority—	
Other	98,865
North Fraser Port Authority—	
Other	55,900
Port Alberni Port Authority—	
Other	59,284
Prince Rupert Port Authority—	
Other	100,600
Québec Port Authority—	
Other	318,428
Saguenay Port Authority—	
Other	35,813
Saint John Port Authority—	
Other	229,571
Sept Îles Port Authority—	
Other	156,753
St. John's Port Authority—	
Other	78,160
Toronto Port Authority—	
Other	53,946
Trois-Rivières Port Authority—	
Other	100,650
Thunder Bay Port Authority—	
Other	71,404
Vancouver Port Authority—	
Other	3,852,842
Windsor Port Authority—	
Other	28,556
	1,879,829,360
Total enterprise Crown corporations	2,400,515,605
Portfolio investments—	
Petro-Canada Limited—	
Dividends	19,756,042
National governments including developing countries—	
Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	1,604,497
Development of export trade (loans administered by Export Development Canada)—Foreign Affairs and International Trade	99,981,543
Thailand Financial Assistance Loan—Finance	7,447,714
United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946—	
Deferred interest	3,275,688
Total national governments including developing countries	112,309,442
International organizations—	
International Monetary Fund—	
Poverty Reduction and Growth Facility	30,930,434

RETURN ON INVESTMENTS—*Continued*

		Amount realized in 2002-2003 (1)
		$
Provincial and territorial governments—		
NEWFOUNDLAND AND LABRADOR—		
Finance—		
Municipal Development and Loan Board		99,063
Industry—		
Atlantic Development Board carry-over projects		22,744
Atlantic Provinces Power Development Act		2,010,959
		2,132,766
NOVA SCOTIA—		
Finance—		
Municipal Development and Loan Board		*3,298*
PRINCE EDWARD ISLAND—		
Finance—		
Municipal Development and Loan Board		9,115
Industry—		
Atlantic Canada Opportunities Agency—		
Comprehensive development plan agreement		155,648
		164,763
NEW BRUNSWICK—		
Finance—		
Municipal Development and Loan Board		45,882
Industry—		
Atlantic Provinces Power Development Act		575,810
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement		59,271
		680,963
QUEBEC—		
Finance—		
Federal-provincial fiscal arrangements		58,944
Municipal Development and Loan Board		469,767
		528,711
SASKATCHEWAN—		
Agriculture and Agri-Food—		
Agricultural service centres		10,563
Finance—		
Municipal Development and Loan Board		790
		11,353
ALBERTA—		
Finance—		
Municipal Development and Loan Board		*20,280*
BRITISH COLUMBIA—		
Finance—		
Municipal Development and Loan Board		*17,916*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory		*1,907*
Total provincial and territorial governments		3,561,957
Other loans, investments and advances—		
Loans and accountable advances—		
Foreign Affairs and International Trade—		
Loans, investments ans advances to national governments—Personnel posted abroad		380,240
Human Resources Development—		
Interest on Canada student loans		152,139,370
		152,519,610
Other—		
Agriculture and Agri-Food—		
Construction of multi-purpose exhibition buildings		9,131
Citizenship and Immigration—		
Interest on transportation and assistance loans		875,958
Finance—		
Financial Consumer Agency of Canada		158,303
Ottawa Civil Service Recreational Association		1,917
Fisheries and Oceans—		
Loans to Haddock Fishermen		106,820
Foreign Affairs and International Trade—		
Interest received from other enterprise Crown corporations		74,394
Indian Affairs and Northern Development—		
Yukon Energy Corporation		550,823
Inuit loan fund		8,076
Indian economic development fund—		
Direct loans	$ 10,876	
Guaranteed loans	486,646	
		497,522
Council for Yukon Indians		856,215
Native claimants		4,813,879
First Nations in British Columbia		2,835,148
Transport—		
St Lawrence Seaway Management Corporation		110,027
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances		216,756
		11,114,969
Total other loans, investments and advances		163,634,579
Total loans, investments and advances		**2,730,708,059**

RETURN ON INVESTMENTS—*Concluded*

		Amount realized in 2002-2003 (1)
		$
OTHER ACCOUNTS—		
Foreign Affairs and International Trade—		
Interest on mission bank accounts		229,130
Indian Affairs and Northern Development—		
Stoney Band perpetual loan		11,689
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans		993,472
Esso Ltd—Norman Wells Project profits		90,241,767
Industry—		
Other dividends		3,833
National Defence—		
Interest on loans to employees posted abroad		576,251
Interest earned from funds on deposit with suppliers		60,584
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund		188,000
Solicitor General—Correctional Service—		
CORCAN Revolving Fund		3,175,155
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad—		
Interest $	8,103	
Transfer of profit	170,130	
		178,233
Total other accounts		**95,658,114**
TOTAL RETURN ON INVESTMENTS		**6,329,372,227**
Summary—		
Interest		998,820,560
Transfer of profits		5,222,046,640
Transfer of surpluses		170,130
Dividends		98,569,529
Other		9,765,368
Total		**6,329,372,227**

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(1) The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 12 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2002-2003";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 12 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount
		$
AGRICULTURE AND AGRI-FOOD		
Minister—		
Hon L Vanclief	1	50,523
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—		
Hon A Mitchell	1	39,538
Parliamentary Secretary—		
L McCormick	1	5,886
CANADA CUSTOMS AND REVENUE AGENCY		
Minister of National Revenue—		
Hon E Caplan	1	9,340
CANADIAN HERITAGE		
Minister—		
Hon S Copps	1	86,878
Secretary of State (Amateur Sport)—		
Hon P DeVillers	1	79,685
Secretary of State (Multiculturalism)—		
Hon J Augustine	1	19,995
Secretary of State (Status of Women)— Office of the Co-ordinator—		
Hon J Augustine	1	20,373
CITIZENSHIP AND IMMIGRATION		
Minister—		
Hon D Coderre	1	78,947
Parliamentary Secretaries—		
M J Assad	1	8,236
S M Assadourian	1	4,806
ENVIRONMENT		
Minister—		
Hon D Anderson	1	62,229
Parliamentary Secretary—		
K Redman	1	2,535
FINANCE		
Minister—		
Hon P Martin	1	6,806
Deputy Prime Minister and Minister of Finance—		
Hon J Manley	1	43,516
Secretaries of State (International Financial Institutions)—		
Hon J McCallum	1	16,182
Hon M Bevilacqua	1	39,702
FISHERIES AND OCEANS		
Minister—		
Hon R Thibault	1	157,154
Parliamentary Secretary—		
G Farrah	1	19,902
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Minister of Foreign Affairs—		
Hon W Graham	1	62,204
Minister for International Trade—		
Hon P S Pettigrew	1	102,455
Secretary of State (Central and Eastern Europe and Middle East)—		
Hon G Knutson	1	48,193
Secretary of State (Latin America and Africa) (Francophonie)—		
Hon D Paradis	1	36,066
Secretary of State (Asia-Pacific)—		
Hon D Kilgour	1	69,451
Parliamentary Secretaries—		
M Calder	1	2,606
M A Carroll	1	5,933
P O'Brian	1	452
Minister for International Cooperation—		
Hon S Whelan	20	179,762
Parliamentary Secretaries—		
A Harvey	20	75
M Jennings	20	894

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount
		$
HEALTH		
Minister—		
Hon A McLellan	1	30,552
HUMAN RESOURCES DEVELOPMENT		
Minister of Human Resources Development—		
Hon J Stewart	1	86,161
Minister of Labour—		
Hon C Bradshaw	1	112,833
Secretary of State (Children and Youth)—		
Hon E Blondin-Andrew	1	89,345
Parliamentary Secretaries—		
R Folco	1	1,508
D St-Jacques	1	1,213
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Minister—		
Hon R D Nault	1	83,454
INDUSTRY		
Minister—		
Hon A Rock	1	146,246
Secretaries of State (Science, Research and Development)—		
Hon M Bevilacqua	1	8,113
Hon R D Pagtakhan	1	14,853
Parliamentary Secretary—		
S Marcil	1	182
Minister of State (Atlantic Canada Opportunities Agency)—		
Hon G Byrne	20	106,506
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon C Drouin	60	22,970
Secretary of State (Western Economic Diversification)—		
Hon S Owen	120	31,536
JUSTICE		
Minister of Justice and Attorney General of Canada—		
Hon M Cauchon	1	39,873
Parliamentary Secretary—		
P H Macklin	1	11,085
NATIONAL DEFENCE		
Ministers—		
Hon A Eggleton	1	14,753
Hon J McCallum	1	97,625
Parliamentary Secretary—		
J F O'Reilly	1	7,902
NATURAL RESOURCES		
Minister—		
Hon H S Dhaliwal	1	83,821
Parliamentary Secretary—		
B Serre	1	964

	Vote	Amount
		$
PRIVY COUNCIL		
Prime Minister—		
Rt Hon J Chrétien	1	12,489
Deputy Prime Minister and Minister of Infrastructure and Crown Corporations—		
Hon J P Manley	1	10,657
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon S Dion	1	69,831
Minister of State and Leader of the Government in the House of Commons—		
Hon D Boudria	1	45,640
Leader of the Government in the House of Commons, Minister responsible for the Canadian Wheat Board and Federal Interlocutor for Métis and Non-Status Indians—		
Hon R E Goodale	1	5,850
Leader of the Government in the Senate—		
Hon S Carstairs	1	51,099
PUBLIC WORKS AND GOVERNMENT SERVICES		
Ministers—		
Hon D Boudria	1	9,914
Hon R E Goodale	1	47,626
Parliamentary Secretary—		
P J M Szabo	1	896
SOLICITOR GENERAL		
Solicitor(s) General of Canada—		
Hon A W Easter	1	6,712
Hon L MacAulay	1	35,796
Parliamentary Secretary—		
M Jennings	1	500
TRANSPORT		
Minister—		
Hon D M Collenette	1	96,362
Parliamentary Secretary to the Minister of Transport for Crown Corporations—		
S Mahoney	1	2,194
TREASURY BOARD		
President of the Treasury Board and Minister responsible for Infrastructure—		
Hon L Robillard	1	25,832
VETERANS AFFAIRS		
Minister—		
Hon R D Pagtakhan	1	25,336

SECTION 12

2002-2003

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	$
United Nations Commission on Human Rights 58th session	98,863
Hon. S Carstairs visit to Madrid, Spain - World Assembly on Aging Conference	71,789
Prime Minister's Visit to London - Funeral of Queen Mother	174,983
Canadian delegation to Memorial Service Princess Margaret	10,199
Prime Minister's Visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	1,116,434
Prime Minister's Visit to New York - East West Institute Prize	53,736
Hon. J. Manley visit to New York representing the Prime Minister - United Nations Special Session of the General Assembly on Children	69,066
Prime Minister's Visit to Italy, France and England - Canada-European Summit and G8	1,449,474
Minister of Foreign Affairs (MINA) to Reykjavik Iceland - NATO Foreign Ministers Meeting	72,027
Minister of International Trade (MINT) to Paris - OECD Meeting	28,104
Canadian delegation to Dili, East Timor - Independence Ceremony	56,178
Prime Minister's Visit to Rome, Italy - NATO Leader's Summit	234,938
Minister of International Trade (MINT) to Puerto Vallarta, Mexico - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)	45,507
Minister of Foreign Affairs (MINA) to Bridgetown, Barbados - General Assembly Organisation of American States (OAS)	68,135
Canadian delegation to Mali, Bamako - Investiture ceremony	24,248
Canadian delegation to Chile, Santiago - Human Security Network meeting	31,229
Minister of Foreign Affairs (MINA) to Brunei - ARF and ASEAN Ministers meeting	107,729
Canadian delegation to Bolivia and Columbia - Inauguration ceremonies	24,767
Prime Minister's Visit to Detroit - Canada-US Border Summit	93,281
Prime Minister's Visit to Saint-Gallen, Switzerland - Forum of Federations	444,818
Prime Minister's Visit to Johannesburg, South Africa - World Summit on Sustainable Development	726,240
Minister of Foreign Affairs (MINA) to New York - International Criminal Court	5,639
Prime Minister's Visit to New York - September 11th Commemoration	133,540
Prime Minister's Visit to New York - United Nations NEPAD Session	80,754
Prime Minister's Visit to New York - World Statesman Award	89,368
Minister of Foreign Affairs (MINA) and Canadian delegation to New York - United Nations General Assembly (UNGA) 57th session	768,580
Conference of Spouses of Head of States and Governments of Americas	65,020
Minister of Foreign Affairs (MINA) to Copenhagen Denmark - Canada-European Union Ministerial (CDA-EU) meeting	86,107
Prime Minister's Visit to Beirut, Lebanon - Francophonie Summit	1,101,553
Prime Minister's Visit to Los Cabos, Mexico - APEC Summit	1,128,204
Canadian delegation to Interlaken, Switzerland - Kimberly Process Ministerial meeting	6,402
Minister of International Trade (MINT) to Quito, Ecuador - Trade Ministers FTAA Meeting	46,391
Prime Minister's Visit to Prague, Czechoslovakia - NATO Summit	643,255
Prime Minister's Visit to Paris, France - Conference on Economic Reform in Lebanon	326,196
Minister of Foreign Affairs (MINA) to Porto, Portugal - Organization for Security and Cooperation in Europe (OSCE)	42,337
Canadian delegation to Lausanne, Switzerland - Permanent Council of La Francophonie (PCF)	61,564
Canadian delegation to Brasilia - Inauguration of President of Brazil	39,159
Canadian delegation to Quito, Ecuador - Inauguration of President of Ecuador	12,604
Canadian delegation to Paris France - International Peace Conference Ivory Coast	12,517
Prime Minister's Visit to Chicago - Council on Foreign Relations	86,645
Prime Minister's Visit to Mexico - Bilateral Match	290,925
Canadian delegation to Manila - Southeast Asia Ministers of Education Council (SEAMEC)	13,520
Canadian delegation to Beirut, Lebanon - Conference of Ministers of Youth and Sports (CONFEJES)	35,322
Prime Minister's Visit to Amsterdam, The Hague, London, Milan, Rome - Team Canada 2003 (Postponed)	4,187,911

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	$
Start-up cost United Nations Commission on Human Rights 59th session	188,347
Start-up cost and advance team for the Prime Minister's visit to Washington	4,628
Start-up cost and advance team for the Prime Minister's visit to Dominican Republic	1,158
Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit	19,574
Start-up cost and advance team for the Prime Minister's visit to St-Petersburg, Russia	39,693
Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit	85,720
Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games	152,933
Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003	430
Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland	12,921
Ministerial Pairing	94,886
Miscellaneous	18,675
Total	14,884,223

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	$
United Nations Commission on Human Rights 58th session	*78,763*
House of Commons	
Andreychuck S.R., Fry H., Gagnon M., Jaffer M., Langtot R., Robinson S.	
Foreign Affairs and International Trade	
Dubé R., Gervais-Vidricaire M., Giroux M., Gregson S., Hickman H., Jorge M., Lord W., Le Bars R., Lynch J., Norfolk A. R., Siminowski C., Ventura C., Vézina C., Von Kaufmann J., Yates B., Gill M., Wittman P.	
Hon. S Carstairs visit to Madrid, Spain - World Assembly on Aging Conference	*59,727*
House of Commons	
Carstairs Hon. S., Gagnon M., MacDonald M.	
Privy Council Office	
Wilson T.	
Foreign Affairs and International Trade	
St. Louis M.	
Prime Minister's Visit to London - Funeral of Queen Mother	*114,029*
House of Commons	
Chrétien, Rt Hon. J., Carstairs Hon. S.	
Prime Minister's Office	
Gougeon M., Hartley B., MacIntyre J., Miller D., Murphy D., Séguin B.	
Privy Council Office	
Brooman K., Picard A.	
Foreign Affairs and International Trade	
Hepburn L.	
Canadian delegation to Memorial Service Princess Margaret	*9,173*
Other	
Turner Hon. J.	
Prime Minister's Visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	*1,019,226*
House of Commons	
Chrétien, Rt Hon. J., Augustine J., Bélanger M., Bigras B., Graham Hon. W., Herron J., Jackson O., Mills R., Paradis Hon. D.	
Prime Minister's Office	
Abellana A., Addison C., Anderson M.-A., Bilodeau J.-F., Breton M., Brisebois J., Cinq-Mars T., Chahal R., Deschambault D., Ducros F., Ethier J., Fournier S., Fulton D., Genest P., Goldenberg E., Gougeon R., Hartley B., Kent B., Kristal L., Lahaie P., MacIntyre J., McLean J., Menzies G., Miller D., Proulx A., Rivard M., Saraiva T., Séguin B., Sénécal J., Simpson A.	
Privy Council Office	
Bazinet E., Brooman K., Daigneault M., Hair Y., Knutson I., Laurin A., Larocque D., Laverdure C., Legros G., Pilon T., Prusakowski T., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Angell D., Dubeau G., Fowler R., Kern M., Lebel J., Lepage M., Mill L., Nicolson H., Nussbaum T., Perron A., Portelance R., Racine A., Renault N., Sauvé M.	
Prime Minister's Visit to New York - East West Institute Prize	*48,347*
House of Commons	
Chrétien, Rt Hon. J., Carstairs Hon. S.	
Prime Minister's Office	
Downe P., Goldenberg E., Hartley B., Hudyma T., Miller D., McLean J., Mongeon J., Murphy D., Polk K.	
Privy Council Office	
Bazinet E., Pilon T.	
Foreign Affairs and International Trade	
Hepburn L.	
Hon. J. Manley visit to New York representing the Prime Minister - United Nations Special Session of the General Assembly on Children	*33,888*
House of Commons	
Manley Hon. J., Godfrey J., Guttman T., Matrundola T., Pearson Sen. L., Sloan K.	
Foreign Affairs and International Trade	
Collins T., Lebel J., Meagher C., St. Louis M., Wittman P.	
Others	
Griffin S., Kapell A.	
Prime Minister's Visit to Italy, France and England - Canada-European Summit and G8	*1,236,291*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon.W., Pettigrew Hon. P., Hill J.	
Prime Minister's Office	
Abellana A., Branch D., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Fowler R., Garceau P., Gougeon M., Hartley B., Hudyma T., Kristal L., MacIntyre J., McDonald P., McLean J., Menzies G., Miller D., Murphy D., Poirier J.-C., Polk K., Proulx A., Rivard M., Saraiva T., Sénécal J., Séguin B., Simpson A., Zerucelli J.	
Privy Council Office	
Bazinet E., Brooman K., Cappe M., Guttman T., Koch J., Laurin A., Laverdure C., Legros G., Pilon T., Prusakowski T., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Aggelopoulos C., Beauchamp R., Costello D., Dubeau G., Dupont M., Johnstone V., Lavoie-Abate M., Lemieux P., Lessard M., Pelletier M.-P., Racine A., Renault N.	
Canadian Intergovernmental Conference Secretariat	
Young T.C.	
Public Works and Government Services Canada	
Etcheverry G., Kahane E., Lord C., Sandoz M.-E.	
Minister of Foreign Affairs (MINA) to Reykjavik Iceland - NATO Foreign Ministers Meeting	*65,327*
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Cardash S., Helfand L., Johnstone V., Kelly K., Lachance A., Strik M., Wright J.	
Others	
Cayer N., Diepenbrock B., Elliot M., Glasgow R., Graham C., McRae R., Willox P.	
Minister of International Trade (MINT) to Paris - OECD Meeting	*25,578*
House of Commons	
Pettigrew Hon. P.	
Foreign Affairs and International Trade	
Dupont M., Hugues C., Karsgarrd D., Lessard M., Pelletier M.-P., Racine A.	
Canadian delegation to Dili, East Timor - Independence Ceremony	*51,364*
House of Commons	
Augustine J., Dubé A., MacAulay Hon. L., Robinson S.	
Prime Minister's Visit to Rome, Italy - NATO Leader's Summit	*202,206*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon. W.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Prime Minister's Office	
Cinq-Mars T., Deschambault D., Fournier S., Fulton D., Hartley B., McLean J., Miller D., Polk K., Simpson A.	
Privy Council Office	
Brooman K., Koch J., Laverdure C., Legros G., Laurin A.	
Foreign Affairs and International Trade	
Dubeau G., Fry R., Greve T., Johnstone V., McNee J., Renault N., Savard I., Wright J.	
Public Works and Government Services Canada	
Etcheverry G., Monteresi-Liberti M., Sandoz M.	
Minister of International Trade (MINT) to Puerto Vallarta, Mexico - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)	*26,743*
Foreign Affairs and International Trade	
Anderson J., Bowman A., Carriere C., Chan V., Edwards L., Lessard M., Mulroney D., Théberge S.	
Minister of Foreign Affairs (MINA) to Bridgetown, Barbados - General Assembly Organization of American States (OAS)	*49,422*
House of Commons	
Graham Hon W., Day S.-B.	
Foreign Affairs and International Trade	
Aggelopoulos C., Benn A., Girke T., Graham C., Iraequi E., Lemieux P., Lortie M., Mucci W., Racine A., Roy M., Savard I., Valdes J.-P., Warren M., Wielgosz R.	
Canadian delegation to Mali, Bamako - Investiture ceremony	*22,197*
House of Commons	
Duplain C., Lanctôt R.	
Foreign Affairs and International Trade	
Vermette M.	
Canadian delegation to Chile, Santiago - Human Security Network meeting	*27,962*
Foreign Affairs and International Trade	
Gervais-Vidricaire M., Jibson L., Knutson G., MacKenzie A.-A., Ruszkowski J.-P., Viveash D.	
Minister of Foreign Affairs (MINA) to Brunei - ARF and ASEAN Ministers meeting	*73,679*
House of Commons	
Graham Hon. W., Patry B.	
Foreign Affairs and International Trade	
Cardash S., Heatherington L., Johnstone B.V., Pratima R.	
Canadian delegation to Bolivia and Columbia - Inauguration ceremonies	*20,826*
House of Commons	
Paradis Hon. D.	
Foreign Affairs and International Trade	
Crevier V., Welch J.	
Prime Minister's Visit to Detroit - Canada-US Border Summit	*49,144*
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Cinq-Mars T., Downe P., Goldenberg E., Hartley B., Hudyma T., Laverdure C., McLean J., Murphy D., Séguin B., Zerucelli J.	
Privy Council Office	
Brown D., Flack G., Fonberg R., Pilon T., Roswell B., Séguin B., Tremblay E., Ventura P., Wiebe S.	
Foreign Affairs and International Trade	
Dubeau G., Lemieux P., Lortie M.	
Public Works and Government Services Canada	
Branchard C.	
Prime Minister's Visit to Saint-Gallen, Switzerland - Forum of Federations	*400,400*
House of Commons	
Chrétien, Rt Hon. J., Caccia Hon C., Minna Hon. M., Taylor Hon. N.	
Prime Minister's Office	
Abellana A., Benson I., Breton M., Ducros F., Fournier S., Genest P., Hartley B., Joyal D., Lahaie P., MacIntyre J., McLean J., Menzies G., Miller D., Murphy D., Poirier J.-C., Polk K., Saraiva T., Savard M., Sénécal J., Smith P., Tsai F., Zerucelli J.	
Privy Council Office	
Laverdure C., Legros G., Pilon T., Prusakowski T., Tremblay E.	
Foreign Affairs and International Trade	
Beauchamp R., Dubeau G.	
Prime Minister's Visit to Johannesburg, South Africa - World Summit on Sustainable Development	*612,428*
House of Commons	
Chrétien, Rt Hon. J., Anderson Hon D., Bélanger M., Bigras B., Caccia Hon C., Comartin J., Herron J., Mills B., Paradis Hon. D., Taylor Hon N., Whelan Hon. S.	
Prime Minister's Office	
Abellana A., Benson I., Breton M., Cinq-Mars T., Ducros F., Genest P., Joyal D., Menzies G., Miller D., Moreau A., Murphy D., Poirier J.-C., Polk K., Saraiva T., Senecal J., Simpson A., Smith P., Tsai F.	
Privy Council Office	
Larocque D., Laurin A., Laverdure C., Legros G., Prusakowski T.	
Foreign Affairs and International Trade	
Dubeau G., Kern M., Lachance A., Mill L., René M.-F., Sproule D.	
Canadian International Development Agency	
Gidaro A., Patterson A., Sloan A.	
Department of the Environment	
Bjorquist S., Morgan K., Nymark A.	
Minister of Foreign Affairs (MINA) to New York - International Criminal Court	*5,138*
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Costello D., Fry R., Johnstone B.V., Kern M., Lemieux P.	
Prime Minister's Visit to New York - September 11th Commemoration	*102,226*
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Abellana A., Breton M., Hartley B., Hudyma T., McLean J., Miller D., Murphy D., Polk K., Seguin B.	
Privy Council Office	
Laverdure C., Legros G., Wilson T.	
Foreign Affairs and International Trade	
Hepburn L.	
Prime Minister's Visit to New York - United Nations NEPAD Session	*73,970*
House of Commons	
Chrétien, Rt Hon.J.	
Prime Minister's Office	
Abellana A., Hartley B., Hudyma T., McLean J., Menzies G., Murphy D., Munson J	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	$
Privy Council Office	
Laverdure C., Legros G., Tremblay E., Wilson T.	
Foreign Affairs and International Trade	
Hepburn L.	
Prime Minister's Visit to New York - World Statesman Award	*72,100*
House of Commons	
Chrétien, Rt Hon. J.	
Prime Minister's Office	
Abellana A., Hartley B., Menzies G., Miller D., Munson J., Murphy D., Zerucelli J.	
Privy Council Office	
Laurin A.	
Foreign Affairs and International Trade	
Hepburn L.	
Minister of Foreign Affairs (MINA) and Canadian delegation to New York - United Nations General Assembly (UNGA) 57th session	*678,302*
House of Commons	
Graham Hon. W., Patry B.	
Foreign Affairs and International Trade	
Ahmad N., Armstrong J., Beauchamp R., Bibeau C., Carroll A., Chouinard D., Fry R., Gervais-Vidricaire M., Golberg E., Gregson S., Holland U., Joly M., Johnstone V., Laker M., Lebel J., Lortie P., Massip I., Mickleburg N.-B., Mulder R., Netley R., Nortfolk P., Patterson K., Peart A., Pigeon C., Pringle G., Robson M., Savard J., Singh B., Stewart N., Snyder R., Swords C., Swokachelff L., Taylor P., Valdes J.-P., Verrier-Fréchette K., Von Kaufmann J., Walker C., Weichert A., Whiting S., Williams E., Wright J.	
Department of National Defence	
Higgins L.	
Canadian International Development Agency	
Morcos K.	
Conference of Spouses of Head of States and Governments of Americas	*45,340*
Head of delegation	
Chrétien A.	
Prime Minister's Office	
MacIntyre J., Saraiva T., Simpson A.	
Foreign Affairs and International Trade	
Challborn D., Renault N., Vinette D.	
Minister of Foreign Affairs (MINA) to Copenhagen, Denmark - Canada European Union Ministerial (CDA-EU) meeting	*78,647*
House of Commons	
Graham Hon. W.	
Foreign Affairs and International Trade	
Aggelopoulos C., Costello D., Cousineau P., Finney E., Johnstone B.V., Thomsen L.	
Prime Minister's Visit to Beirut, Lebanon - Francophonie Summit	*982,155*
House of Commons	
Chrétien, Rt Hon. J., Belanger M., Copps Hon. S., Castonguay J., Charbonneau Y., Gill Sen. A., Leblanc D., Patry B., Stelakwi Sen. R.	
Prime Minister's Office	
Addison C., Belanger G., Benson I., Ducros F., Garceau P., Gougeon M., Guay R., Hartley B., MacIntyre J., Miller D., Moreau A., Murphy D., Poirier J.-C., Rousseau I., Séguin B., Senecal J., Simpson A., Tsai F.	
Privy Council Office	
Bazinet E., Branch J., Laurin A., Laverdure C., Legros G., Prusakowski T.	
Foreign Affairs and International Trade	
Arpin J., Boucher C., Bubeau-Purohit C., Charron C., Cousineau M., Delorimier L., Desjardins L., Dubeau G., Filion F., Fortin J., Gauvin S., Guénette R., Hébert P., Hijal S., Jodoin A.-M., Lachapelle L., Lebel J., Lessard G.-M., Lortie P., Migneault I., Racine A., Sangster R., Tessier D., Têtu R.	
Public Works and Government Services Canada	
Pham-Huy B.	
Canadian International Develpment Agency	
Cameron H., Galambos I.	
Canadian Heritage	
Dallaire S., Gosselin H., Mounier M.-G., St-Julien S.-K.	
Others	
Arès G.A., Arsenault W., Canac-Marquis L., Chiasson E., Jourdain G., Juneau N., Lalonde J.-M., Liboiron M., Selinger Hon. G., Thériault L., Vachon L.	
Prime Minister's Visit to Los Cabos, Mexico - APEC Summit	*682,592*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon. W., Pettigrew Hon. P., Grewal G.	
Prime Minister's Office	
Abellana A., Blondin A., Branch J., Breton M., Brisebois J., Cinq-Mars T., Downe P., Durocher N., Hartley B., Legros G., Menzies G., Miller D., Munson J., Murphy D., Polk K.	
Privy Council Office	
Caparelli T., Cloutier B., Laverdure C., Legros G., Wilson T.	
Foreign Affairs and International Trade	
Bowman A., Bourely N., Burton C., Chatterson D., Dupont M., Jones G., Labonté B., Lemay A., Lessard M., Mulroney D., Nickel J., Que-Blackburn E., Rao P., Renault N., Savard I., Séguin D., Tanim O., Venner G.	
Public Works and Government Services Canada	
Graham I., Kiriloff N., Ritchie S., Sandoz M.-E., Shao W.	
Canadian delegation to Interlaken, Switzerland - Kimberly Process Ministerial meeting	*6,402*
House of Commons	
Pratt D.	
Minister of International Trade (MINT) to Quito, Ecuador - Trade Ministers FTAA Meeting	*42,445*
House of Commons	
Pettigrew Hon. P.	
Foreign Affairs and International Trade	
Ayotte D., Brereton D., Carrière C., Dupont M., Grant H., Kalil N., Lessard M., Loken M., Ramirez C., Smith D., Smith T., Théberge S.	
Prime Minister's Visit to Prague, Czechoslovakia - NATO Summit	*501,517*
House of Commons	
Chrétien, Rt Hon. J., Graham Hon. B., Bachand C.	
Privy Council Office	
Benson I., Ducros F., Gougeon M., Hartley B., Lehrer M., Lesson K., MacIntyre J., Menzies G., Miller D., Moreau A., Murphy D., Poirier J.-C., Rousseau I., Saraiva T., Simpson A., Tsai F.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

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Privy Council Office
Bazinet E., Chapdelaine N., Laverdure C., Legros G., Pilon T., Tremblay E.
Foreign Affairs and International Trade
Beauchamp R., Bird S., Bunka K., Cardash S., Dubeau G., Johnstone V., Pasiecznik L., Plante N., Savard I., Wright J.
Others
Graham C., Lehrer M., Lesson K.

Prime Minister's Visit to Paris, France - Conference on Economic Reform in Lebanon *285,512*
House of Commons
Chrétien, Rt Hon. J., De Banne Sen. P.
Prime Minister's Office
Breton M., Cinq-Mars T., Ducros F., Gougeon M., Hartley B., Lahaie P., Miller D., Moreau A., Murphy D., Simpson A., Tsai F.
Privy Council Office
Laurin A., Laverdure C., Legros G., Prusakowski T.
Foreign Affairs and International Trade
Grenier D., Lemieux P.
Finance Canada
Rayfuse, B.

Minister of Foreign Affairs (MINA) to Porto, Portugal - Organization for Security and Cooperation in Europe (OSCE) *38,780*
House of Commons
Graham Hon. W.
Foreign Affairs and International Trade
Fry R., Helfand L., Johnstone V., Sinclair J., Strik M.-A.

Canadian delegation to Lausanne, Switzerland - Permanent Council of La Francophonie *56,391*
House of Commons
Paradis Hon. D., Sauvageau B.
Foreign Affairs and International Trade
De Lorimier L., Guénette R., Lachapelle L.-F., Jean I., Mignault I., Tessier D.

Canadian delegation to Brasilia - Inauguration of President of Brazil *35,868*
House of Commons
Garrah J., Jaffer R., Milliken P.

Canadian delegation to Quito, Ecuador - Inauguration of President of Ecuador *11,481*
House of Commons
Hays Sen. D., Hays K., Turner J.

Canadian delegation to Paris France - International Peace Conference Ivory Coast *11,465*
Foreign Affairs and International Trade
Daigle L.-R.

Prime Minister's Visit to Chicago - Council on Foreign Relations *44,242*
House of Commons
Chrétien, Rt Hon. J.
Prime Minister's Office
Breton M., Genest P., Gougeon M., Hartley B., Leblanc S., Menzies G., Miller D., Moreau A., Munson J., Murphy D., Neron G.
Privy Council Office
Bazinet E., Cloutier B., Laverdure C., Wilson T.
Foreign Affairs and International Trade
Hepburn L.

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Prime Minister's Visit to Mexico - Bilateral Match *181,872*
House of Commons
Chrétien, Rt Hon. J., Grant H., Lalonde F., Phinney B., Speiler B., St-Denis B.
Prime Minister's Office
Abellana A., Breton M., Belanger G., Cinq-Mars T., Downe P., Hartley B., Lafond M.-J., Leblanc S., Lehrer M., McDonald P., Miller D., Moreau A., Munson J., Murphy D., Simpson A.
Privy Council Office
Prusakowski T., Tremblay E., Wilson T.
Other
Mayer S.
Foreign Affairs and International Trade
Beauchamp R., Lemieux P.
Public Works and Government Services Canada
Sandoz M.-E.

Canadian delegation to Manila - Southeast Asia Ministers of Education Council (SEAMEC) *13,520*
Others
Brown G. (Assoc of Community Colleges of CDA), Malhoy G.-R. (Council of Min. of Education, CDA)

Canadian delegation to Beirut, Lebanon - Conference of Ministers of Youth and Sports (CONFEJES) *29,329*
House of Commons
Duplain C.
Foreign Affairs and International Trade
Granger P., Jean J.

Prime Minister's Visit to Amsterdam, The Hague, London, Milan, Rome - Team Canada 2003 (Postponed) *2,002,706*
Prime Minister's Office
Breton M., Cinq-Mars T., Hartley B., Hogue S., MacIntyre J., McLean J., Menzies G., Miller D., Moreau A., Murphy D., Zerucelli J.
Privy Council Office
Pilon T., Prusakowski T., Wilson T.
Foreign Affairs and International Trade
Beauchamp R., Dubeau G., Dundon J., Kern M., Lachance A., Lanthier J., Lebel J., Lemieux P., Munro H., Page N., Reene J., Rooney M.

Start-up cost United Nations Commission on Human Rights 59th session *149,184*
House of Commons
Andreychuk Hon. A.R., Grahan Hon. W., Harb M.
Foreign Affairs and International Trade
Casey B., Collins S., Costello D., Gervais-Vidricaire M., Gregson J., Gill M., Graham A., Holt L., Johnstone V., Karam S., Kaufmann J., Lord W.-L., Netley R., Norfolk A., Patterson K., Savard I., Von Sussman A., Walker C., Williams E.

Start-up cost and advance team for the Prime Minister's visit to Washington *3,842*
Foreign Affairs and International Trade
Hudson A.

Start-up cost and advance team for the Prime Minister's visit to Dominican Republic *732*
Foreign Affairs and International Trade
Lachance A.

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	$
Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit	*16,151*
Foreign Affairs and International Trade Dubeau G., Hepburn L.	
Start-up cost and advance team for the Prime Minister's visit to St-Petersburg Russia	*30,462*
Foreign Affairs and International Trade Renault N.	
Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit	*67,910*
Foreign Affairs and International Trade Dubeau G.	
Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games	*127,301*
Foreign Affairs and International Trade Beauchamp R.	
Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003	*352*
Foreign Affairs and International Trade Dubeau G.	
Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland	*7,500*
Rideau Hall Mousseau D. Foreign Affairs and International Trade Breton G., Kern M.	
Ministerial Pairing	*77,113*
House of Commons Abbott J., Bourgeois D., Casson R., Casey W., Deepak O., Gagnon C., Jaffer R.-N., Lebel G., Martin K., Rajotte J.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES[1]

Details	Compensation payments[2]	Administration expenses[3]	Total payments
	$	$	$
Department			
Newfoundland and Labrador	2,504,625	505,870	3,010,495
Prince Edward Island	425,044	131,915	556,959
Nova Scotia—Federal	4,289,811	772,548	5,062,359
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,032,322	1,479,492	12,511,814
Nova Scotia—CBDC (Section 9a)	5,252,034	546,906	5,798,940
Nova Scotia—Old Silicosis	392,387	82,233	474,620
New Brunswick	2,428,657	495,098	2,923,755
Quebec	13,609,246	4,254,800	17,864,046
Ontario	34,853,108	10,286,827	45,139,935
Manitoba	2,143,903	637,560	2,781,463
Saskatchewan	2,239,917	831,857	3,071,774
Alberta	6,253,570	1,254,142	7,507,712
British Columbia	7,189,259	2,851,899	10,041,158
Salary and benefits recovered and returned to other Government departments from 3rd party settlements	361,651		361,651
Payments of residual amount to a claimant from a 3rd party settlement under the *Government Employees Compensation Act*	466,765		466,765
Claim cost payment in respect of *Merchant Seamen Compensation Act*	4,835		4,835
Legal, medical, professional expenses related to Workers' Compensation - 3rd Party Claims	206,493		206,493
Claim cost payments to Locally Engaged Employees Outside Canada (Section 7)	312,148		312,148
	93,965,775	24,131,147	118,096,922
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	37,996,091	10,053,360	48,049,451
Claim and administration expenses recovered from other Government departments	16,612,112	3,288,558	19,900,670
Claim and administration expenses recovered from the EI account	749,167	149,833	899,000
Recoveries from responsible third parties (subrogation)	1,309,549		1,309,549
	56,666,919	13,491,751	70,158,670
Net expenditures	37,298,856	10,639,396	47,938,252

(1) These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 12 of Volume II - Part I).

(2) Includes the net payments of compensation respecting:
(a) Government employees *(Government Employees Compensation Act)*;
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,
(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

(3) Represents the federal Government's net share of administration expenses of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.
Claims of employees resident in the Yukon and Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2002-2003

Honourable Members of The Senate	Sessional allowance(2)	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Adams W, NWT	110,000	115,805	101,903
Andreychuk R, Sask	110,000	72,522	109,125
Committee Chairman	4,473		
Committee Deputy Chaiman	4,518		
Angus W D, Que	110,000	33,005	114,987
Atkins N K, Ont	110,000	75,173	103,730
Committee Deputy Chaiman	4,432		
Austin J, BC	110,000	89,569	69,035
Committee Chairman	4,473		
Bacon L, Que	110,000	25,373	87,238
Committee Chairman	8,723		
Baker G, NL	110,000	166,260	88,351
Banks T, Alta	110,000	59,942	121,285
Committee Chairman	4,276		
Beaudoin G A, Que	110,000	10,037	119,640
Committee Deputy Chairman	4,504		
Biron M, Que	110,000	23,206	14,102
Bolduc R, Que	109,750	40,298	49,396
Bryden J G, NB	110,000	45,269	82,526
Buchanan J M, NS	110,000	89,316	85,871
Callbeck C, PEI	110,000	60,908	116,473
Carney P, BC	110,000	66,700	117,968
Carstairs S, Man	110,000	69,008	78,343
Chalifoux T, Alta	110,000	130,245	117,271
Committee Chairman	8,567		
Chaput M, Man	33,414	23,586	32,138
Christensen I, YT	110,000	80,587	115,989
Cochrane E, NL	110,000	95,549	104,587
Comeau G J, NS	110,000	82,388	76,866
Committee Chairman	8,593		
Cook J, NL	110,000	74,622	102,148
Committee Deputy Chairman	4,518		
Cools A C, Ont	110,000	32,308	119,142
Committee Deputy Chairman	2,352		
Corbin E G, NB	110,000	25,334	114,565
Cordy J, NS	110,000	115,916	99,250
Day J A, NB	110,000	122,774	127,500
Committee Deputy Chairman	2,166		
De Bané P, Que	110,000	36,042	122,952
Di Nino C, Ont	110,000	48,863	107,121
Committee Deputy Chairman	2,235		
Doody C W, NL	110,000	69,621	52,411
Duhamel R J, Man (1)	55,000	9,021	44,670
Eyton J T, Ont	108,750	78,510	101,168
Fairbairn J, Alta	110,000	107,678	120,054
Ferretti Barth M, Que	110,000	23,311	114,392
Finnerty I, Ont	110,000	33,875	99,280
Fitzpatrick D R, BC	110,000	168,726	146,415
Forrestall J M, NS	110,000	124,076	106,770
Committee Deputy Chairman	4,600		
Fraser J T, Que	110,000	25,896	81,093
Committee Deputy Chairman	2,352		
Committee Chairman	4,120		
Furey G, NL	110,000	138,742	137,875
Committee Chairman	4,093		
Gauthier J-R, Ont	110,000	12,582	112,888
Gill A, Que	110,000	69,054	121,832
Grafstein J S, Ont	110,000	39,250	89,550
Graham A B, NS	110,000	73,470	79,148
Gustafson L J, Sask	110,000	65,839	66,437
Committee Chairman	4,473		
Committee Deputy Chairman	2,166		
Hays D P, Alta	110,000	132,817	121,798
Speaker of the Senate	47,500		
Hervieux-Payette C, Que	110,000	31,590	132,810
Committee Chairman	7,975		
Hubley E, PEI	110,000	82,652	120,438
Jaffer M, BC	110,000	167,664	132,243
Johnson J, Man	110,000	76,678	120,198
Committee Deputy Chairman	2,749		
Joyal S, Que	110,000	32,701	183,624
Kelleher J F, Ont	110,000	39,376	93,103
Kenny C, Ont	110,000	46,875	140,466
Committee Chairman	8,749		
Keon W J, Ont	110,000	32,733	97,950
Committee Deputy Chairman	2,068		
Kinsella N A, NB	110,000	82,924	140,522
Deputy Leader of the Opposition	19,700		
Kirby M, NS	110,000	61,305	115,548
Committee Chairman	9,114		
Kolber L E, Que	110,000	22,923	129,665
Committee Chairman	8,749		
Kroft R H, Man	110,000	56,688	66,150
Committee Chairman	5,450		
Lapierre L, Ont	110,000	101,148	126,406
Lapointe J, Que	110,000	20,736	125,754
Lavigne R, Que	110,000	13,046	114,853
Lawson E M, BC	110,000	109,285	89,591
Lebreton M, Ont	110,000	75,754	112,488
Committee Deputy Chairman	4,792		
Léger V, NB	110,000	46,993	94,959
Losier-Cool R-M, NB	110,000	87,460	125,778
Speaker Pro Tempore	10,221		
Committee Chairman	3,934		

Parliament
The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2002-2003—*Concluded*

Honourable Members of The Senate	Sessional allowance(2)	Travel expenses	Research assistance, staff and other expenses
	$	$	$
Lynch-Staunton J, Que	110,000	13,852	76,995
Leader of the Opposition	31,100		
Maheu S, Que	110,000	34,350	100,099
Committee Chairman	8,619		
Mahovlich F W, Ont	110,000	87,383	83,456
Meighen M A, Ont	110,000	79,786	97,869
Merchant P, Sask	33,414	43,092	61,935
Milne L, Ont	110,000	44,311	102,830
Committee Chairman	8,593		
Moore W P, NS	110,000	34,343	111,173
Morin I, Que	110,000	45,831	110,394
Murray L, Ont	110,000	47,490	66,342
Committee Chairman	8,593		
Nolin P C, Que	110,000	44,362	111,626
Oliver D H, NS	110,000	108,220	118,167
Committee Deputy Chairman	2,352		
Committee Chairman	4,120		
Pearson L, Ont	110,000	25,133	117,816
Pépin L, Que	110,000	47,705	144,235
Speaker Pro Tempore	9,479		
Phalen G A, NS	110,000	87,170	67,971
Pitfield P M, Ont	110,000		63,588
Poulin M-P, Ont	110,000	53,332	118,925
Poy V, Ont	110,000	85,207	111,464
Prud'homme M, Que	110,000	22,383	105,458
Ringuette P, NB	33,414	18,721	39,834
Rivest J-C, Que	110,000	17,374	67,345
Robertson B M, NB	110,000	47,979	93,340
Committee Deputy Chairman	1,473		
Robichaud F, NB	110,000	54,681	66,629
Deputy Leader of the Government	31,100		
Roche D, Alta	110,000	102,174	118,180
Rompkey W, NL	110,000	125,108	121,988
Government Whip	9,700		
Committee Chairman	9,140		
Rossiter E, PEI	109,250	57,718	103,002
Committee Deputy Chairman	2,180		
Setlakwe R, Que	110,000	30,541	81,574
Sibbeston N, NWT	110,000	224,865	126,838
Smith D, Ont	84,333	50,687	88,427
Sparrow H O, Sask	110,000	80,790	107,408
Spivak M, Man	110,000	79,675	127,111
Committee Deputy Chairman	4,600		
St. Germain G, BC	110,000	110,495	126,470
Stollery P, Ont	110,000	53,276	116,706
Committee Chairman	8,723		
Stratton T R, Man	110,000	125,546	174,286
Opposition Whip	5,900		
Committee Deputy Chairman	7,158		
Taylor N, Alta (1)	69,056	85,106	66,651
Committee Chairman	4,473		
Tkachuk D, Sask	110,000	126,267	122,697
Committee Deputy Chairman	4,600		
Tunney J, Ont (1)	22,917	7,154	14,560
Watt C, Que	110,000	96,055	101,494
Wiebe J E, Sask	110,000	83,679	102,493
Committee Deputy Chairman	4,518		
Wilson L M, Ont	2,139	2,110	1,825
Total	11,054,493	6,755,555	10,247,030

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(1) Senators who have either resigned, retired, or died during fiscal year 2002-2003 or during the last quarter of the preceding fiscal year.

(2) Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Abbott J	135,000	137,391
Ablonczy D	135,000	132,258
Adams WP	135,000	55,519
Alcock R	135,000	103,638
Allard CM	135,000	33,180
Anders R	135,000	89,412
Anderson Hon DA	135,000	82,231
Anderson DL	135,000	91,855
Assad M	135,000	20,968
Assadourian S	135,000	55,079
Asselin G	135,000	84,820
Augustine Hon J	135,000	50,243
Bachand A	135,000	70,544
Bachand C	135,000	34,742
Bagnell L	135,000	174,524
Bailey R	135,000	111,359
Bakopanos E	135,000	37,025
Allowance as Assistant Deputy Chairperson of Committees of the Whole House	13,700	
Barnes R	119,395	113,269
Barnes S	135,000	69,907
Beaumier C	135,000	63,403
Bélair R	135,000	113,625
Allowance as Deputy Chairperson of Committees of the Whole House	13,700	
Bélanger M	135,000	38,482
Bellehumeur M	17,782	29,187
Bellemare E	135,000	19,249
Bennett C	135,000	78,099
Benoit L	135,000	78,787
Bergeron S	135,000	58,118
Bertrand R	135,000	61,347
Bevilacqua Hon M	135,000	75,897
Bigras B	135,000	38,371
Binet G	135,000	77,394
Blaikie WA	135,000	124,170
Allowance as House Leader 'Other Opposition Party	12,558	
Allowance as Leader Other Opposition Party	3,842	
Blondin-Andrew Hon E	135,000	299,636
Bonin R	135,000	42,970
Bonwick P	135,000	59,596
Borotsik R	135,000	106,145
Allowance as Chief Whip Other Opposition Party	9,457	
Boudria Hon D	135,000	18,554
Bourgeois D	135,000	34,867
Bradshaw Hon C	135,000	73,648
Breitkreuz G	135,000	128,376
Allowance as Deputy Whip Official Opposition	9,619	
Allowance as Chief Whip Official Opposition	204	
Brien P	127,742	120,849
Allowance as Chief Whip Other Opposition Party	6,884	
Brison S	135,000	129,045
Brown MAB	135,000	45,858
Bryden J	135,000	83,327
Bulte S	135,000	61,928
Burton A	135,000	146,119
Byrne Hon G	135,000	93,274
Caccia Hon CL	135,000	32,799
Cadman C	135,000	115,025
Calder MJ	135,000	69,159
Cannis J	135,000	61,807
Caplan Hon E	135,000	74,649
Cardin S	135,000	44,640
Carignan JG	135,000	49,655
Carroll A	135,000	59,014
Casey B	135,000	109,935
Casson R	135,000	119,935
Castonguay J	135,000	63,149
Catterall M	135,000	17,376
Allowance as Chief Whip Government	24,500	
Cauchon Hon M	135,000	10,290
Chamberlain B	135,000	60,462
Charbonneau Y	135,000	28,588
Chatters D	135,000	104,173
Chrétien Rt Hon J	135,000	9,032
Clark Rt Hon J	69,800	95,972
Expense Allowance	22,925	
Allowance as Leader Other Opposition Party	31,850	
Coderre Hon D	135,000	53,729
Collenette Hon D	135,000	24,530
Comartin J	135,000	100,665
Comuzzi J	135,000	94,549
Copps Hon SM	135,000	140,309
Cotler I	135,000	32,953
Crête P	135,000	91,139
Cullen R	135,000	80,580
Cummins JM	135,000	155,939
Cuzner R	135,000	135,775
Dalphond-Guiral M	135,000	28,694
Davies E	135,000	164,971
Allowance as House Leader Other Opposition Party	1,142	

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—*Continued*

Member of the House of Commons	Sessional allowances(1)	Travel expenses(2)
	$	$
Day S	135,000	195,538
Desjarlais B	135,000	169,753
Desrochers O	135,000	96,782
DeVillers Hon P	135,000	52,675
Dhaliwal Hon H	135,000	150,394
Dion Hon S	135,000	27,406
Discepola N	135,000	40,166
Doyle N	135,000	147,883
Dromisky SP	135,000	83,494
Drouin Hon C	135,000	42,003
Dubé A	129,919	64,305
Duceppe G	135,000	51,576
Allowance as Leader Other Opposition Party	46,100	
Duncan J	135,000	147,858
Duplain C	135,000	72,999
Easter Hon W	135,000	114,799
Efford RJ	119,395	151,038
Eggleton Hon AC	135,000	60,688
Elley R	135,000	113,374
Epp MK	135,000	70,165
Eyking M	135,000	125,858
Farrah G	135,000	182,205
Finlay J	135,000	82,455
Fitzpatrick B	135,000	94,160
Folco R	135,000	40,400
Fontana JF	135,000	83,154
Forseth P	135,000	120,050
Fournier G	135,000	141,594
Frulla L	119,395	33,993
Fry Hon H	135,000	138,503
Gagnon C	135,000	49,147
Gagnon M	135,000	81,538
Gagnon S	42,097	31,250
Gallant C	135,000	37,849
Gallaway R	135,000	85,290
Gaudet R	42,097	21,097
Gauthier M	135,000	70,227
Allowance as House Leader Other Opposition Party	13,700	
Girard Bujold J	135,000	65,783
Godfrey JF	135,000	58,148
Godin Y	135,000	98,894
Allowance as Chief Whip Other Opposition Party	9,700	
Goldring P	135,000	77,017
Goodale Hon RE	135,000	60,790
Gouk JW	135,000	174,900
Graham Hon B	135,000	62,932
Grewal G	135,000	125,947
Grey DC	135,000	117,343
Grose IB	135,000	37,205
Guarnieri A	135,000	65,402
Guay M	135,000	68,908
Guimond M	135,000	79,595
Allowance as Chief Whip Other Opposition Party	2,816	
Hanger A	135,000	108,143
Harb M	135,000	20,268
Harper S	119,395	123,845
Allowance as Leader Official Opposition	55,916	
Harris RM	135,000	151,787
Harvard J	135,000	103,275
Harvey A	135,000	77,006
Hearn L	135,000	160,459
Allowance as House Leader Other Opposition Party	5,782	
Herron J	135,000	132,793
Hill G	135,000	144,605
Hill J	135,000	123,563
Allowance as Chief Whip Other Opposition Party	243	
Hilstrom H	135,000	116,345
Hinton B	135,000	109,508
Hubbard C	135,000	67,611
Ianno T	135,000	60,998
Jackson O	135,000	71,517
Jaffer R	135,000	83,465
Jennings M	135,000	35,870
Johnston FD	135,000	106,686
Allowance as Chief Whip Official Opposition	24,296	
Jordan J	135,000	29,439
Karetak-Lindell N	135,000	172,986
Karygiannis J	135,000	42,157
Keddy G	135,000	135,324
Kenney JT	135,000	122,907
Keyes SJ	135,000	76,507
Kilger B	135,000	69,264
Allowance as Deputy Speaker and Chairperson of Committees of the Whole House	33,700	
Kilgour Hon DW	135,000	78,142
Knutson Hon TG	135,000	82,042
Kraft Sloan KM	135,000	68,781
Laframboise M	135,000	67,674
Laliberte R	135,000	343,260
Lalonde F	135,000	29,121
Lanctôt R	135,000	63,303
Lastewka W	135,000	61,397
Lebel G	135,000	49,460
LeBlanc D	135,000	172,581
Lee D	135,000	57,062
Leung S	135,000	157,531
Lill WE	135,000	69,552
Lincoln C	135,000	26,365
Longfield J	135,000	58,910
Loubier Y	135,000	67,813
Lunn GV	135,000	137,969
Lunney J	135,000	140,463
MacAulay Hon L	135,000	163,049

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—*Continued*

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
MacKay PG	135,000	125,973
Allowance as House Leader Other Opposition Party	7,918	
Macklin P	135,000	60,593
Mahoney SW	135,000	84,233
Malhi G	135,000	63,632
Maloney JD	135,000	60,999
Manley Hon JP	135,000	38,787
Marceau R	135,000	63,591
Marcil S	135,000	46,677
Mark IM	135,000	131,718
Marleau Hon D	135,000	72,654
Martin K	135,000	49,554
Martin Hon P	135,000	73,493
Martin PD	135,000	135,485
Masse B	119,395	71,957
Matthews WB	135,000	263,377
Mayfield P	135,000	122,417
McCallum Hon J	135,000	81,351
McCormick L	135,000	54,071
McDonough A	135,000	135,081
Allowance as Leader Other Opposition Party	42,258	
McGuire J	135,000	97,805
McKay J	135,000	65,582
McLellan Hon A	135,000	116,884
McNally GH	135,000	98,953
McTeague D	135,000	72,853
Ménard R	135,000	32,363
Meredith V	135,000	126,063
Merrifield R	135,000	122,203
Milliken Hon P	135,000	12,907
Allowance as Speaker of the House of Commons	64,800	
Mills B	135,000	116,828
Mills D	135,000	89,951
Minna Hon M	135,000	65,212
Mitchell Hon A	135,000	73,208
Moore J	135,000	145,099
Murphy S	135,000	109,180
Myers LA	135,000	109,607
Nault Hon RD	135,000	148,709
Neville A	135,000	106,324
Normand Hon G	135,000	60,821
Nystrom Hon L	135,000	124,408
O'Brien L	135,000	300,786
O'Brien PW	135,000	80,195
O'Reilly J	135,000	63,644
Obhrai D	135,000	121,286
Owen Hon S	135,000	155,313
Pacetti M	119,395	29,131
Pagtakhan Hon R	135,000	119,811
Pallister B	135,000	94,480
Pankiw J	135,000	147,627
Paquette P	135,000	41,369
Paradis Hon D	135,000	42,049
Parrish C	135,000	42,065
Patry B	135,000	41,720
Penson C	135,000	97,571
Peric J	135,000	56,077
Perron GA	135,000	49,470
Peschisolido J	135,000	129,010
Peterson Hon J	135,000	51,833
Pettigrew Hon P	135,000	27,614
Phinney EL	135,000	66,676
Picard P	135,000	55,316
Pickard RW	135,000	76,758
Pillitteri G	135,000	48,808
Plamondon L	135,000	83,087
Pratt D	135,000	24,569
Price D	135,000	50,073
Proctor JR	135,000	102,643
Proulx M	135,000	9,303
Provenzano CF	135,000	88,043
Rajotte J	135,000	120,939
Redman K	135,000	75,190
Reed JAA	135,000	52,907
Regan GP	135,000	84,977
Reid S	135,000	26,306
Reynolds J	135,000	193,184
Allowance as House Leader Official Opposition	29,080	
Allowance as Leader Official Opposition	8,884	
Richardson J	71,129	20,475
Ritz G	135,000	154,800
Allowance as Deputy Whip Official Opposition	81	
Robillard Hon L	135,000	5,683
Robinson SJ	135,000	228,778
Rocheleau Y	135,000	40,238
Rock Hon A	135,000	40,915
Roy JY	135,000	105,881
Saada J	135,000	27,959
Allowance as Deputy Whip Government	9,700	
Sauvageau B	135,000	51,097
Savoy A	135,000	89,143
Scherrer H	135,000	47,006
Schmidt W	135,000	76,392
Scott Hon A	135,000	69,293
Serré B	135,000	86,279
Sgro J	135,000	84,373
Shepherd A	135,000	47,017
Simard R	119,395	122,824
Skelton C	135,000	87,931
Allowance as House Leader Official Opposition	4,339	

Parliament
House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—*Concluded*

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Solberg M	135,000	127,890
Sorenson K	135,000	129,633
Speller RS	135,000	94,149
Spencer L	135,000	76,579
St. Denis B	135,000	105,102
St-Hilaire C	135,000	27,029
St-Jacques D	135,000	39,598
St-Julien G	135,000	209,905
Steckle P	135,000	77,016
Stewart Hon J	135,000	44,704
Stinson D	135,000	112,589
Stoffer P	135,000	95,564
Strahl C	135,000	140,748
Szabo P	135,000	56,339
Telegdi A	135,000	61,119
Thibault Hon R	135,000	79,480
Thibeault Y	135,000	31,395
Thompson G	135,000	91,760
Thompson M	135,000	143,890
Tirabassi T	135,000	55,960
Toews V	135,000	111,431
Tonks A	135,000	68,165
Torsney P	135,000	48,521

Member of the House of Commons	Sessional allowances[1]	Travel expenses[2]
	$	$
Tremblay S	135,000	56,700
Tremblay ST	13,790	17,309
Ur RM	135,000	72,343
Valeri T	135,000	47,574
Vanclief Hon L	135,000	61,403
Vellacott M	135,000	122,761
Venne P	135,000	38,074
Volpe J	135,000	76,851
Wappel TW	135,000	55,161
Wasylycia-Leis J	135,000	97,204
Wayne E	135,000	74,832
Whelan Hon S	135,000	63,478
White R	135,000	141,448
Allowance as House Leader Official Opposition	281	
White T	135,000	137,825
Wilfert B	135,000	78,673
Williams J	135,000	107,181
Wood RE	135,000	68,396
Yelich L	135,000	155,582
Former Members[3]		60,898
Total	40,740,096	26,209,299

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(1) Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

(2) This column excludes:
- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(3) Removal, winding-up, resettlement and other expenses.

Parliament
House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2002-2003

Name	Parliamentary Secretary to the	Amount
		$
Allard CM	Minister of Canadian Heritage January 13, 2003 to January 12, 2004	2,983
Assad M	Minister of Citizenship and Immigration December 22, 2000 to January 12, 2003	10,717
Assadourian S	Minister of Citizenship and Immigration January 13, 2003 to January 12, 2004	2,983
Beaumier C	Minister of National Revenue January 13, 2003 to January 12, 2004	2,983
Bulte S	Minister of Canadian Heritage December 22, 2000 to January 12, 2003	10,717
Calder MJ	Minister for International Trade January 13, 2003 to January 12, 2004	2,983
Carroll A	Minister of Foreign Affairs September 12, 2001 to January 12, 2004	13,700
Castonguay J	Minister of Health September 12, 2001 to January 12, 2004	13,700
Cuzner R	Prime Minister January 13, 2003 to January 12, 2004	2,983
Duplain C	Minister of Agriculture and Agri-Food January 13, 2003 to January 12, 2004	2,983
Farrah G	Minister of Fisheries and Oceans September 12, 2001 to January 12, 2004	13,700
Finlay J	Minister of Indian Affairs and Northern Development December 22, 2000 to January 12, 2003	10,717
Folco R	Minister of Human Resources Development December 22, 2000 to January 12, 2003	10,717
Grose IB	Minister of Veterans Affairs January 13, 2003 to January 12, 2004	2,983
Harvey A	Minister of Transport September 12, 2001 to January 12, 2003	10,717
	Minister for International Cooperation January 13, 2003 to January 12, 2004	2,983
Hubbard C	Minister of Indian Affairs and Northern Development January 13, 2003 to January 12, 2004	2,983
Jennings M	Minister for International Cooperation September 12, 2001 to January 12, 2003	10,717
	Solicitor General of Canada January 13, 2003 to January 12, 2004	2,983
Jordan J	Prime Minister December 22, 2000 to January 12, 2003	10,717
Karetak-Lindell N	Minister of Natural Resources January 13, 2003 to January 12, 2004	2,983
LeBlanc D	Minister of National Defence January 13, 2003 to January 12, 2004	2,983
Leung S	Minister of National Revenue December 22, 2000 to January 12, 2003	10,717
Macklin P	Minister of Justice and Attorney General of Canada February 18, 2002 to January 12, 2004	13,700
Mahoney SW	Deputy Prime Minister and Minister of Infrastructure and Crown Corporations April 8, 2002 to August 6, 2002	4,521
	Minister of Transport August 7, 2002 to April 10, 2003	8,913
Malhi G	Minister of Labour September 12, 2001 to January 12, 2004	13,700
Marcil S	Minister of Industry February 18, 2002 to January 12, 2004	13,700
Matthews WB	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs December 22, 2000 to January 12, 2003	10,717
McCormick L	Minister of Agriculture and Agri-Food December 22, 2000 to January 12, 2003	10,717
Myers LA	Solicitor General of Canada December 22, 2000 to January 12, 2003	10,717
O'Brien PW	Minister for International Trade December 22, 2000 to January 12, 2003	10,717
O'Reilly J	Minister of National Defence December 22, 2000 to January 12, 2003	10,717
Peschisolido J	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs January 13, 2003 to January 12, 2004	2,983
Proulx M	Minister of Transport January 13, 2003 to January 12, 2004	2,983
Provenzano CF	Minister of Veterans Affairs December 22, 2000 to January 12, 2003	10,717
Redman K	Minister of the Environment December 22, 2000 to January 12, 2003	10,717
Regan GP	Leader of the Government in the House of Commons September 12, 2001 to January 12, 2004	13,700
Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board December 22, 2000 to January 12, 2003	10,717
Sgro J	Minister of Public Works and Government Services January 13, 2003 to January 12, 2004	2,983
Shepherd A	President of the Treasury Board December 22, 2000 to January 12, 2003	10,717
St-Jacques D	Minister of Human Resources Development January 13, 2003 to January 12, 2004	2,983
Szabo P	Minister of Public Works and Government Services December 22, 2000 to January 12, 2003	10,717
Tirabassi T	President of the Treasury Board January 13, 2003 to January 12, 2004	2,983
Tonks A	Minister of the Environment January 13, 2003 to January 12, 2004	2,983
Wilfert B	Minister of Finance February 18, 2002 to January 12, 2004	13,700
	Total	369,634

Parliament
House of Commons
SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Abbott J	Canadian Heritage — Vice-chairperson	
	From October 04, 2001 to September 16, 2002 . . .	2,352
	From November 07, 2002	2,040
Ablonczy D	Citizenship and Immigration — Vice-chairperson	
	From May 02, 2002 to September 16, 2002.	1,913
Adams WP	Procedure and House Affairs — Chairperson	
	From September 27, 2001 to September 16, 2002.	4,473
	From October 10, 2002	4,615
Alcock R	Health — Vice-chairperson	
	From October 02, 2001 to September 16, 2002 . . .	2,352
	Government Operations and Estimates — Chairperson	
	From June 06, 2002 to September 16, 2002.	2,721
	From November 07, 2002	3,880
Augustine Hon J	Foreign Affairs and International Trade — Chairperson	
	From February 19, 2002 to May 25, 2002	1,460
Barnes S	Finance — Chairperson	
	From February 19, 2002 to September 16, 2002 . .	4,473
	From October 21, 2002	4,328
Bélanger M	Official Languages — Chairperson	
	From March 13, 2001 to September 16, 2002	4,473
	From November 21, 2002	3,503
Bellemare E	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From November 05, 2002	2,068
Benoit L	National Defence and Veterans Affairs — Vice-chairperson	
	From October 02, 2001 to September 16, 2002 . . .	2,352
Bonin R	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson	
	From October 04, 2001 to September 16, 2002 . . .	4,473
	From November 04, 2002	3,961
Bonwick P	Canadian Heritage — Vice-chairperson	
	From November 07, 2002	2,040
Breitkreuz G	Procedure and House Affairs — Vice-chairperson	
	From February 05, 2002 to April 23, 2002	326
Brown MAB	Health — Chairperson	
	From February 22, 2001 to September 16, 2002 . .	4,473
	From November 05, 2002	3,934
Caccia Hon CL	Environment and Sustainable Development — Chairperson	
	From February 22, 2001 to September 16, 2002 . .	4,473
	From November 05, 2002	3,934
Cadman C	Justice and Human Rights — Vice-chairperson	
	From February 21, 2001 to September 16, 2002 . .	2,352
	From November 06, 2002	2,054
Calder MJ	Agriculture and Agri-Food — Vice-chairperson	
	From February 19, 2001 to September 16, 2002 . .	2,352
	From November 04, 2002 to January 29, 2003 . . .	1,205
Cannis J	Transport — Vice-chairperson	
	From February 03, 2003	820
Comuzzi J	Transport — Chairperson	
	From November 07, 2002	3,880
Cummins JM	Fisheries and Oceans — Vice-chairperson	
	From October 03, 2001 to September 16, 2002 . . .	2,352
Cuzner R	Fisheries and Oceans — Vice-chairperson	
	From November 05, 2002 to February 19, 2003 . .	1,507
Dalphond-Guiral M	Citizenship and Immigration — Vice-chairperson	
	From November 05, 2002	2,068
Day S	Foreign Affairs and International Trade — Vice-chairperson	
	From April 23, 2002 to September 16, 2002	2,040
	From October 21, 2002	2,276
Discepola N	Finance — Vice-chairperson	
	From February 19, 2001 to September 16, 2002 . .	2,351
	From October 21, 2002	2,276
Dromisky S	Health — Vice-chairperson	
	From November 05, 2002	2,068
Easter Hon W	Fisheries and Oceans — Chairperson	
	From February 28, 2001 to September 16, 2002 . .	4,473
Epp MK	Finance — Vice-chairperson	
	From October 01, 2001 to April 22, 2002	312
Fontana JF	Citizenship and Immigration — Chairperson	
	From February 20, 2001 to September 16, 2002 . .	4,473
	From November 05, 2002	3,934
Forseth P	Citizenship and Immigration — Vice-chairperson	
	From October 02, 2001 to April 22, 2002	312
	Government Operations and Estimates — Vice-chairperson	
	From June 06, 2002 to September 16, 2002.	1,431
	From November 07, 2002	2,040
Godin Y	Official Languages — Vice-chairperson	
	From November 21, 2002	1,842
Grewal G	Scrutiny of Regulations — Chairperson	
	From October 25, 2001 to September 16, 2002 . . .	4,473
	From November 21, 2002	3,503
Harb M	Public Accounts — Vice-chairperson	
	From February 20, 2001 to September 16, 2002 . .	2,352
	From November 07, 2002	2,040
Harris RM	Finance — Vice-chairperson	
	From April 23, 2002 to September 16, 2002	2,040
	From October 21, 2002	2,276
Herron J	Environment and Sustainable Development — Vice-chairperson	
	From November 05, 2002	2,068
Hilstrom H	Agriculture and Agri-Food — Vice-chairperson	
	From February 19, 2001 to September 16, 2002 . .	2,352
	From November 04, 2002	2,082
Hubbard C	Agriculture and Agri-Food — Chairperson	
	From February 19, 2001 to September 16, 2002 . .	4,473
	From November 04, 2002 to January 29, 2003 . . .	2,292
Jackson O	Transport — Chairperson	
	From February 21, 2001 to September 16, 2002 . .	4,473
Johnston D	Procedure and House Affairs — Vice-chairperson	
	From April 23, 2002 to September 16, 2002	2,040
	From October 10, 2002	2,427
Karetak-Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson	
	From October 04, 2001 to September 16, 2002 . . .	2,352
	From November 04, 2002	2,082

Parliament
House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—*Continued*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
Kraft Sloan KM	Environment and Sustainable Development — Vice-chairperson	
	From February 22, 2001 to September 16, 2002	2,352
	From November 05, 2002 to March 24, 2003	1,972
Lastewka W	Industry, Science and Technology — Chairperson	
	From February 19, 2002 to September 16, 2002	4,473
	From November 06, 2002	3,907
Lee D	Scrutiny of Regulations — Vice-chairperson	
	From November 21, 2002	1,842
Lincoln C	Canadian Heritage — Chairperson	
	From February 20, 2001 to September 16, 2002	4,473
	From November 07, 2002	3,880
Longfield J	Human Resources Development and the Status of Persons with Disabilities — Chairperson	
	From October 02, 2001 to September 16, 2002	4,473
	From November 05, 2002	3,934
Mahoney SW	Citizenship and Immigration — Vice-chairperson	
	From October 02, 2001 to May 02, 2002	452
Marleau Hon D	Foreign Affairs and International Trade — Vice-chairperson	
	From June 13, 2002 to September 16, 2002	1,331
	From October 21, 2002	2,276
Matthews WB	Fisheries and Oceans — Vice-chairperson	
	From February 20, 2003	562
McKay J	Justice and Human Rights — Vice-chairperson	
	From March 21, 2002 to September 16, 2002	2,352
	From November 06, 2002	2,054
McTeague D	Industry, Science and Technology — Vice-chairperson	
	From February 19, 2002 to September 16, 2002	2,352
	From November 06, 2002	2,054
Ménard R	Health — Vice-chairperson	
	From November 05, 2002	2,068
Merrifield R	Health — Vice-chairperson	
	From February 22, 2001 to September 16, 2002	2,352
Mills B	Environment and Sustainable Development — Vice-chairperson	
	From February 22, 2001 to September 16, 2002	2,352
Mills D	Canadian Heritage — Vice-chairperson	
	From February 20, 2001 to September 16, 2002	2,352
Moore J	Transport — Vice-chairperson	
	From October 01, 2001 to September 16, 2002	2,352
	From November 07, 2002	2,040
Pallister B	Foreign Affairs and International Trade — Vice-chairperson	
	From October 02, 2001 to April 22, 2002	312
Parrish C	Procedure and House Affairs — Vice-chairperson	
	From November 07, 2002	2,040
Patry B	Foreign Affairs and International Trade — Vice-chairperson	
	From February 19, 2002 to June 12, 2002	1,020
	Chairperson	
	From June 13, 2002 to September 16, 2002	2,533
	From October 21, 2002	4,328
Penson C	Industry, Science and Technology — Vice-chairperson	
	From February 21, 2001 to April 22, 2002	312
Phinney EL	Public Accounts — Vice-chairperson	
	From October 03, 2001 to September 16, 2002	2,352
	From November 07, 2002	2,040
Pickard RW	Citizenship and Immigration — Vice-chairperson	
	From May 02, 2002 to September 16, 2002	1,913
	From November 05, 2002	2,068
Pratt D	National Defence and Veterans Affairs — Chairperson	
	From February 22, 2001 to September 16, 2002	4,473
	From November 07, 2002	3,880
Price D	National Defence and Veterans Affairs — Vice-chairperson	
	From February 22, 2001 to September 16, 2002	2,352
	From November 07, 2002	2,040
Proulx M	Transport — Vice-chairperson	
	From February 21, 2001 to September 16, 2002	2,352
	From November 07, 2002 to February 03, 2003	1,235
Rajotte J	Industry, Science and Technology — Vice-chairperson	
	From April 23, 2002 to September 16, 2002	2,040
	From November 06, 2002	2,054
Reid S	Official Languages — Vice-chairperson	
	From March 13, 2001 to September 16, 2002	2,352
Saada J	Procedure and House Affairs — Vice-chairperson	
	From February 07, 2001 to September 16, 2002	2,352
	From October 10, 2002 to November 07, 2002	400
Scott Hon A	Justice and Human Rights — Chairperson	
	From February 21, 2001 to September 16, 2002	4,473
	From November 06, 2002	3,907
Skelton C	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From February 05, 2002 to April 22, 2002	312
Solberg M	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From April 23, 2002 to September 16, 2002	2,040
	From November 05, 2002	2,068
St-Jacques D	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
	From February 20, 2001 to September 16, 2002	2,352
Steckle P	Fisheries and Oceans — Vice-chairperson	
	From October 03, 2001 to September 16, 2002	2,352
	Agriculture and Agri-Food — Chairperson	
	From February 04, 2003	1,530
Stoffer P	Fisheries and Oceans — Vice-chairperson	
	From November 05, 2002	2,068
Thibeault Y	Official Languages — Vice-chairperson	
	From March 13, 2001 to September 16, 2002	2,352
	From November 21, 2002	1,841
Ur RM	Agriculture and Agri-Food — Vice-chairperson	
	From February 04, 2003	804
Valeri T	Government Operations and Estimates — Vice-chairperson	
	From June 06, 2002 to September 16, 2002	1,431
	From November 07, 2002	2,040
Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson	
	From February 20, 2001 to September 16, 2002	2,352

Parliament
House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		$
	From November 04, 2002	2,082
Wappel TW	Scrutiny of Regulations — Vice-chairperson	
	From March 13, 2001 to September 16, 2002	2,352
	Fisheries and Oceans — Chairperson	
	From November 05, 2002	3,934
Wayne E	National Defence and Veterans Affairs — Vice-chairperson	
	From November 07, 2002	2,040
Williams J	Public Accounts — Chairperson	
	From February 20, 2001 to September 16, 2002 ..	4,473
	From November 07, 2002	3,880
	Total	319,746

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2002 to March 31, 2003)	Salaries $	Allowances $	Total $
Augustine Hon J	41,258	1,841	43,099
Bevilacqua Hon M	48,618	2,122	50,740
Blondin-Andrew Hon E	48,618	2,122	50,740
Boudria Hon D	54,021	1,768	55,789
Byrne Hon G	64,825	2,122	66,947
DeVillers Hon P	48,618	2,122	50,740
Drouin Hon C	48,618	2,122	50,740
Goodale Hon R	10,804	354	11,158
Kilgour Hon D	48,618	2,122	50,740
Knutson Hon G	48,618	2,122	50,740
Manley Hon J	10,804	354	11,158
McCallum Hon J	8,103	354	8,457
Mitchell Hon A	48,618	2,122	50,740
Owen Hon S	48,618	2,122	50,740
Paradis Hon D	48,618	2,122	50,740
Total	627,377	25,891	653,268

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties[1]	Conduct of elections	Voters information program	Special voting rules	Other activities[2]	Electoral Boundaries Readjustment Act	Total
	$	$	$	$	$	$	$
Canada Elections Act—							
37th general election (November 2000)	(96,877)	684,139	1,286	380	366		589,294
September 2000 by-elections[3]		8,246					8,246
May 2002 by-elections[4]	94,811	2,542,269	620,478	63,524	122,180		3,443,262
December 2002 by-elections[5]	25,267	896,467	210,224	20,685	22,079		1,174,722
Electoral Boundaries Readjustment Act			83,817			6,681,463	6,765,280
Event readiness and Ottawa Headquarters	16,649,354	6,155	5,828,241	125,358	21,065,128		43,674,236
Total	16,672,555	4,137,276	6,744,046	209,947	21,209,753	6,681,463	55,655,040

[1] Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2002-2003.

[2] Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2002-2003.

[3] Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

[4] Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (NL), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Grand Falls (NL), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

[5] Berthier—Montcalm (Quebec), Lac Saint-Jean—Saguenay (Quebec)

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2000)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	(96,852)	578,247	1,286	337		483,018
Newfoundland and Labrador		1,833				1,833
Nova Scotia		906				906
New Brunswick		(285)				(285)
Quebec		219		43		262
Ontario	(25)	85,171			366	85,512
Manitoba		2,269				2,269
Saskatchewan		7,917				7,917
Alberta		9,290				9,290
British Columbia		(1,091)				(1,091)
Nunavut		(337)				(337)
Total	(96,877)	684,139	1,286	380	366	589,294

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—SEPTEMBER 2000 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters		8,246				8,246
Total		8,246				8,246

DETAILS OF EXPENDITURES — MAY 2002 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	42,370	352,655	287,282	3,555	122,180	808,042
Bonavista Trinity Conception	46,787	367,310	25,152	9,217		448,466
Gander Grand Falls	1,145	276,240	27,378	6,363		311,126
Saint-Léonard Saint-Michel	1,159	301,702	66,488	6,757		376,106
Verdun St-Henri St-Paul Pointe-St-Charles	504	327,113	77,960	6,251		411,828
Windsor West	(282)	360,479	35,396	6,078		401,671
Saint-Boniface	3,128	251,384	42,125	6,999		303,636
Calgary Southwest		305,386	58,697	18,304		382,387
Total	94,811	2,542,269	620,478	63,524	122,180	3,443,262

DETAILS OF EXPENDITURES — DECEMBER 2002 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	$	$	$	$	$	$
Canada Elections Act—						
Ottawa Headquarters	17,837	103,881	210,224	5,559	22,079	359,580
Berthier Montcalm	867	463,370		7,623		471,860
Lac Saint-Jean Saguenay	6,563	329,216		7,503		343,282
Total	25,267	896,467	210,224	20,685	22,079	1,174,722

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—ELECTORAL BOUNDARIES READJUSTMENT ACT

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Electoral Boundaries Readjustment Act	Total
	$	$	$	$	$	$	$
Electoral Boundaries Readjustment Act—							
Ottawa Headquarters			83,817			1,468,034	1,551,851
All Commissions						178,656	178,656
Newfoundland and Labrador						339,842	339,842
Prince Edward Island						127,479	127,479
Nova Scotia						254,948	254,948
New Brunswick						370,999	370,999
Quebec						1,095,111	1,095,111
Ontario						1,334,593	1,334,593
Manitoba						310,732	310,732
Saskatchewan						265,326	265,326
Alberta						442,396	442,396
British Columbia						493,347	493,347
Total			83,817			6,681,463	6,765,280

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	138,203,462	23,277,811	161,481,273
Regional Headquarters Atlantic, Moncton, NB	18,651,140	1,141,558	19,792,698
Learning Centre Atlantic, Moncton, NB	1,253;544		1,253,544
Springhill Institution, Springhill, NS	28,641,148	4,892,281	33,533,429
Dorchester Penitentiary, Dorchester, NB	25,489,046	1,539,500	27,028,546
Westmorland Institution, Dorchester, NB	10,723,457	1,303,128	12,026,585
Atlantic Institution, Renous, NB	22,727,256	873,188	23,600,444
Nova Institution for Women, Truro, NS	8,198,310	1,216,426	9,414,736
Halifax District Parole Office, Halifax, NS	3,088,972	121,716	3,210,688
Carleton Community Correctional Centre, Halifax, NS	786,324		786,324
Carleton Community Correctional Centre Annex, Halifax, NS	567,604		567,604
Truro District Parole Office, Truro, NS	1,226,324	39,194	1,265,518
Kentville Area Parole Office, Kentville, NS	906,905		906,905
Sydney Area Parole Office, Sydney, NS	844,108		844,108
Newfoundland District Parole Office, St. John's, NL	2,042,668	53,753	2,096,421
Corner Brook Area Parole Office, Corner Brook, NL	859,551	27,638	887,189
Grand Falls Area Parole Office, Grand Falls, NL	164,320		164,320
St. John's Area Parole Office, St. John's, NL	744,135		744,135
New Brunswick East District Parole Office, Moncton, NB	2,710,158	38,308	2,748,466
Charlottetown Area Parole Office, Charlottetown, PEI	331,093		331,093
Bathurst Area Parole Office, Bathurst, NB	596,519		596,519
New Brunswick West District Parole Office, Saint John, NB	1,541,210	46,854	1,588,064
Fredericton Area Parole Office, Fredericton, NB	428,025		428,025
Parrtown Community Correctional Centre, Parrtown, NB	800,133		800,133
Shepody Healing Centre, Shepody, NB	6,926,159	13,341	6,939,500
Regional Headquarters Quebec, Laval, Que	25,449,540	1,941,191	27,390,731
Quebec Staff College, Laval, Que	2,892,979	95,071	2,988,050
Montee St-Francois Institution, Laval, Que	11,566,535	534,549	12,101,084
Federal Training Centre, Laval, Que	17,411,837	305,077	17,716,914
Donnacona Institution, Donnacona, Que	29,544,743	749,988	30,294,731
Joliette Institution, Joliette, Que	9,198,721	4,570,620	13,769,341
Leclerc Institution, Laval, Que	30,656,501	4,132,553	34,789,054
Archambault Institution, Ste-Anne-des-Plaines, Que	26,987,816	484,880	27,472,696
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	14,484,324	1,204,760	15,689,084
Quebec Regional Reception Centre, Laval, Que	30,258,068	574,932	30,833,000
Drummond Institution, Drummondville, Que	21,519,544	463,415	21,982,959
Cowansville Institution, Cowansville, Que	26,521,530	843,305	27,364,835
La Macaza Institution, L'Annonciation, Que	18,709,461	585,839	19,295,300
Port-Cartier Institution, Port-Cartier, Que	20,461,213	532,645	20,993,858
Montreal Metropolitan District Parole Office, Montreal, Que	3,346,628		3,346,628
Longueuil Area Parole Office, Longueuil, Que	1,130,334	3,061	1,133,395
Ville-Marie Parole Office, Montreal, Que	5,420,607		5,420,607
Lafontaine Area Parole Office, Montreal, Que	3,882,084	5,094	3,887,178
J B Martineau Community Correctional Centre, Montreal, Que	1,322,105	3,868	1,325,973
Ogilvy Community Correctional Centre, Montreal, Que	548,957	8,902	557,859
Sherbrooke Community Correctional Centre, Montreal, Que	855,180	72,561	927,741
Langelier Area Parole Office, St-Leonard, Que	4,884,257		4,884,257
Granby Area Parole Office, Granby, Que	1,329,624		1,329,624
Hochelaga Community Correctional Centre, Montreal, Que	713,268	26,140	739,408
Estrie Area Parole Office, Montreal, Que	1,472,556		1,472,556
East and West Quebec District Parole Office, St-Jerome, Que	1,190,658		1,190,658
Quebec Area Parole Office, Quebec, Que	3,456,292	48,818	3,505,110
Rimouski Area Parole Office, Rimouski, Que	770,588		770,588
Chicoutimi Area Parole Office, Chicoutimi, Que	633,655		633,655
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,791,532		1,791,532
Laval Area Parole Office, Laval, Que	2,827,776		2,827,776
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	451,548		451,548

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Gatineau Area Parole Office, Gatineau, Que	1,120,647		1,120,647
Laurentian Area Parole Office, St-Jerome, Que	2,524,377	39,817	2,564,194
Lanaudiere Area Parole Office, Lachenaie, Que	2,002,139		2,002,139
Quebec Region - Mental Health Centre, Quebec, Que	40,675		40,675
Ontario Regional Headquarters, Kingston, Ont	25,878,514	2,237,135	28,115,649
Correctional Learning Centre, Kingston, Ont	3,873,701	2,646	3,876,347
Regional Treatment Centre, Kingston, Ont	13,883,644		13,883,644
Kingston Penitentiary, Kingston, Ont	29,378,443	2,980,952	32,359,395
Millhaven Institution, Bath, Ont	33,389,719	634,351	34,024,070
Fenbrook Institution, Gravenhurst, Ont	23,638,763	843,212	24,481,975
Bath Institution, Bath, Ont	19,431,752	448,930	19,880,682
Prison for Women, Kingston, Ont	719,267	34,494	753,761
Isabel McNeil House, Kingston, Ont	1,037,920	17,132	1,055,052
Collins Bay Institution, Kingston, Ont	20,845,446	4,476,685	25,322,131
Frontenac Institution, Kingston, Ont	9,310,558	93,691	9,404,249
Beaver Creek Institution, Gravenhurst, Ont	9,185,745	204,374	9,390,119
Joyceville Institution, Kingston, Ont	25,635,136	1,518,434	27,153,570
Pittsburgh Institution, Kingston, Ont	10,257,757	179,436	10,437,193
Warkworth Institution, Campbellford, Ont	30,724,908	1,020,793	31,745,701
Grand Valley Institution for Women, Kitchener, Ont	10,826,085	4,612,707	15,438,792
Eastern and Northern Ontario District Parole Office, Kingston, Ont	2,082,620		2,082,620
Barrie Area Parole Office, Barrie, Ont	736,893		736,893
Kingston Supervision, Kingston, Ont	1,387,946		1,387,946
Peterborough Area Parole Office, Peterborough, Ont	1,564,583		1,564,583
Portsmouth Community Correctional Centre, Kingston, Ont	997,398	14,345	1,011,743
Muskoka Area Parole Office, Gravenhurst, Ont	247,909		247,909
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	192,760		192,760
Sudbury Area Parole Office, Sudbury, Ont	1,459,455		1,459,455
Timmins Area Parole Office, Timmins, Ont	127,437		127,437
Ottawa Area Parole Office, Ottawa, Ont	4,071,771		4,071,771
Central Ontario District Parole Office, Toronto, Ont	2,375,691		2,375,691
Keele Community Correctional Centre, Toronto, Ont	1,193,564		1,193,564
Downtown Toronto Area Parole Office, Toronto, Ont	3,494,149		3,494,149
Toronto East Area Parole Office, Toronto, Ont	1,775,778		1,775,778
Toronto West Area Parole Office, Toronto, Ont	691,138		691,138
Peel Area Parole Office, Toronto, Ont	2,358,789		2,358,789
Team Parole Supervision Office, Toronto, Ont	480,419		480,419
Women Supervision Unit, Toronto, Ont	1,459,039		1,459,039
Hamilton District Parole Office, Hamilton, Ont	425,619		425,619
Hamilton Area Parole Office, Hamilton, Ont	3,570,186		3,570,186
Hamilton Community Correctional Centre, Hamilton, Ont	1,055,416		1,055,416
St. Catharines Area Parole Office, St. Catharines, Ont	799,464		799,464
Western Ontario District Parole Office, London, Ont	324,551		324,551
Windsor Area Parole Office, Windsor, Ont	1,127,652		1,127,652
London Area Parole Office, London, Ont	2,205,874		2,205,874
Guelph Area Parole Office, Guelph, Ont	2,200,551		2,200,551
Brantford Area Parole Office, Brantford, Ont	453,989		453,989
Nunavut Community Office, Iqaluit, Nunavut	668,856		668,856
Regional Headquarters Prairies, Saskatoon, Sask	10,751,780		10,751,780
Prairies Staff College, Saskatoon, Sask	2,413,442		2,413,442
Regional Psychiatric Centre Prairies, Saskatoon, Sask	27,179,892	905,359	28,085,251
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	8,285,210	1,156,778	9,441,988
Stony Mountain Institution, Winnipeg, Man	33,424,412	4,892,693	38,317,105
Rockwood Institution, Stony Mountain, Man	7,803,329	147,541	7,950,870
Saskatchewan Penitentiary, Prince Albert, Sask	42,516,270	1,209,509	43,725,779
Riverbend Institution, Prince Albert, Sask	5,656,242	190,910	5,847,152
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask	604,111		604,111

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Okimaw Ochi Healing Lodge, Maple Creek, Sask	4,275,357	166,931	4,442,288
Willow Cree Healing Lodge, Sask	1,368,485	4,903,627	6,272,112
Drumheller Institution, Drumheller, Alta	32,281,914	1,415,141	33,697,055
Grande Cache Institution, Grande Cache, Alta	15,239,301	508,986	15,748,287
Pe Sakastew Institution, Hobbema, Alta	3,905,667	84,832	3,990,499
Bowden Institution, Innisfail, Alta	32,448,265	914,025	33,362,290
Edmonton Institution for Women, Edmonton, Alta	10,547,610	5,365,042	15,912,652
Edmonton Institution, Edmonton, Alta	27,171,774	812,561	27,984,335
Grierson Institution, Edmonton, Alta	2,308,251	223,356	2,531,607
Manitoba-North-Western Ontario District Parole Office, Winnipeg, Man	9,191,640	66,513	9,258,153
Saskatchewan District Parole Office, Regina, Sask	6,870,862	107,623	6,978,485
Edmonton District Parole Office, Edmonton, Alta	12,196,887	25,485	12,222,372
Grierson Centre, Edmonton, Alta	354,789		354,789
Red Deer Area Parole Office, Red Deer, Alta	583,631		583,631
Yellowknife Area Parole Office, Yellowknife, NWT	1,659,871		1,659,871
Grande Prairie Sub-office, Grande Prairie, Alta	80,897		80,897
Fort McMurray Sub-office, Fort McMurray, Alta	83,377		83,377
Calgary District Parole Office, Calgary, Alta	5,965,278		5,965,278
Lethbridge Area Parole Office, Lethbridge, Alta	363,493		363,493
Drumheller Parole Office, Drumheller, Alta	131,346		131,346
Medecin Hat Parole Office, Medecin Hat, Alta	98,073		98,073
Regional Headquarters Pacific, Clearbrook, BC	13,662,901	2,365,902	16,028,803
Pacific Staff College, Mission, BC	2,376,590		2,376,590
Pacific Shared Services, Clearbrook, BC	31,438,191		31,438,191
William Head Institution, Victoria, BC	12,857,159	575,441	13,432,600
Pacific Regional Reception and Assessment Centre, Abbotsford, BC	2,370,379		2,370,379
Matsqui Institution, Abbotsford, BC	19,170,607	902,174	20,072,781
Pacific Regional Health Centre, Abbotsford, BC	19,716,253	24,170,541	43,886,794
Mountain Institution, Agassiz, BC	19,145,021	304,723	19,449,744
Kent Institution, Agassiz, BC	21,799,759	253,349	22,053,108
Elbow Lake Institution, Harrison Mills, BC	4,221,655	142,342	4,363,997
Ferndale Institution, Mission, BC	6,658,119	322,486	6,980,605
Mission Institution, Mission, BC	15,385,501	160,879	15,546,380
Pacific Region Community Parole Offices (general), Matsqui, BC	1,368,384		1,368,384
Vancouver and New Westminster Area Parole Office, Vancouver, BC	8,149,220	1,133,201	9,282,421
Vancouver Island Area Parole Office, Victoria, BC	3,599,937		3,599,937
Fraser Valley District, Abbotsford, BC	1,812,324		1,812,324
Interior Area Parole Office, Kamloops, BC	3,312,868		3,312,868
Community Corrections Administration Office, Abbotsford, BC	848,551		848,551
Sumas Centre Community Correctional Centre, Matsqui, BC	1,098,986	657,253	1,756,239
Vancouver Community Corrections, Vancouver, BC	778,834		778,834
Northern Interior Area Parole Office, Prince George, BC	2,132,117		2,132,117
Chilliwack Community Correctional Centre, Chilliwack, BC	869,560	17,450	887,010
Pacific Institute for Federal Sentenced, Abbotsford, BC	544,072	721,207	1,265,279
Total	1,412,455,169	125,954,959	1,538,410,128

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		15,000	19,809,000
Canadian Dairy Commission—				
Program expenditures	25			246,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	30		850,800	11,210,000
Canadian Grain Commission—				
Program expenditures	40	511,514	125,000	137,000
Canada Customs and Revenue Agency—				
Operating expenditures	1	44,483,132	1,199,853	181,249,000
Canadian Heritage—				
Department—				
Operating expenditures	1		1,018,220	5,957,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			705,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			3,147,000
Telefilm Canada—				
Payments to Telefilm Canada	35			113,000
Canadian Museum of Civilization—				
Operating and capital expenditures	40	216,259		1,105,000
Canadian Museum of Nature—				
Operating and capital expenditures	45	106,701		1,423,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	50	700,630		161,000
National Archives of Canada—				
Program expenditures, grants and contributions	55		200,000	1,965,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	60			1,241,000
National Battlefields Commission—				
Program expenditures	65		64,925	96,000
National Capital Commission—				
Operating expenditures	70			2,175,000
National Film Board—				
Grants and contributions	85		195,450	2,116,000
National Gallery of Canada—				
Operating and capital expenditures	90	43,527		368,000
National Library—				
Program expenditures and grants	100			1,337,000
National Museum of Science and Technology—				
Operating and capital expenditures	105	154,759		532,000
Parks Canada Agency—				
Program expenditures	110	3,160,929	160,000	32,054,000
Public Service Commission—				
Program expenditures	120		3,813,444	5,370,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	125		20,000	458,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Citizenship and Immigration—				
Department–				
Operating expenditures	1		259,200	17,761,000
Immigration and Refugee Board of Canada—				
Program expenditures	10			3,803,000
Environment—				
Department–				
Operating expenditures	1		341,000	11,157,000
Canadian Environmental Assessment Agency—				
Program expenditures and contributions	15		60,000	471,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		180,000	2,589,000
Auditor General—				
Program expenditures and contributions	20			1,425,000
Canadian International Trade Tribunal—				
Program expenditures	25		45,000	455,000
Financial Transactions and Reports Analysis Centre of Canada—				
Program expenditures	30		71,325	768,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35			44,000
Fisheries and Oceans—				
Operating expenditures	1	3,785,702	616,800	33,109,000
Foreign Affairs and International Trade—				
Department–				
Operating expenditures	1		115,000	22,126,000
Canadian Commercial Corporation—				
Program expenditures	15			799,000
Canadian International Development Agency—				
Operating expenditures	20		200,000	5,697,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			287,000
International Joint Commission—				
Program expenditures	45			145,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,000	16,000
Governor General—				
Program expenditures and grants	1			537,000
Health—				
Department—				
Operating expenditures	1	3,000,000	857,887	24,059,000
Canadian Institutes of Health Research—				
Operating expenditures	10		55,000	50,000
Hazardous Materials Information Review Commission—				
Program expenditures	20	20,000	96,942	41,000
Patented Medicine Prices Review Board—				
Program expenditures	25		8,000	103,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Human Resources Development—				
Department—				
Operating expenditures	1		612,500	20,774,000
Canada Industrial Relations Board—				
Program expenditures	10		59,216	427,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			45,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		59,500	12,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		259,105	2,577,000
Indian and Inuit Affairs Program—				
Operating expenditures	5			8,413,000
Northern Affairs Program—				
Operating expenditures	30			2,152,000
Canadian Polar Commission—				
Program expenditures and contributions	45			2,000
Industry—				
Department—				
Operating expenditures	1		260,000	18,209,000
Canadian Intellectual Property Office Revolving Fund	S	165,307		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		1,372,000	1,990,000
Canadian Space Agency—				
Operating expenditures	30		120,000	913,000
Canadian Tourism Commission—				
Program expenditures	45			288,000
Competition Tribunal—				
Program expenditures	50		85,000	69,000
Copyright Board—				
Program expenditures	55			94,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		186,150	1,261,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			59,000
National Research Council of Canada—				
Operating expenditures	75		407,000	5,064,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90	449,866	116,229	177,000
Social Sciences and Humanities Research Council—				
Operating expenditures	100	338,747		160,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	110			33,000
Statistics Canada—				
Program expenditures and contributions	115		253,000	9,891,000
Western Economic Diversification—				
Operating expenditures	120		974,000	1,358,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	 Vote 10 Government-wide initiatives	 Vote 15 Compensation adjustments
		$	$	$
Justice—				
Department—				
Operating expenditures	1		236,000	20,536,000
Canadian Human Rights Commission—				
Program expenditures	10		50,000	954,000
Canadian Human Rights Tribunal—				
Program expenditures	15		34,558	87,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		100,000	296,000
Federal Court of Canada—				
Program expenditures	30		125,000	1,552,000
Law Commission of Canada—				
Program expenditures	35			36,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	2,074		198,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures and contributions	45	193,468	66,968	314,000
Supreme Court of Canada—				
Program expenditures	50		65,000	509,000
Tax Court of Canada—				
Program expenditures	55		65,000	410,000
National Defence—				
Department—				
Operating expenditures	1		396,000	72,428,000
Canadian Forces Grievance Board—				
Program expenditures	15		60,000	17,000
Military Police Complaints Commission—				
Program expenditures	20			110,000
Natural Resources—				
Department—				
Operating expenditures	1		45,000	12,253,000
Canadian Nuclear Safety Commission—				
Program expenditures, grants and contributions	20		180,000	1,013,000
Cape Breton Development Corporation—				
Operating and capital expenditures	25			5,000
National Energy Board—				
Program expenditures	30		155,000	1,023,000
Parliament—				
Library of Parliament—				
Program expenditures	10		124,900	
Privy Council—				
Department—				
Program expenditures	1		98,300	2,441,000
Canadian Centre for Management Development—				
Program expenditures and contributions	15		1,887,881	441,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	20		25,000	155,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	25		406,000	1,415,000
Chief Electoral Officer—				
Program expenditures	30		44,500	703,000
Commissioner of Official Languages—				
Program expenditures	35		98,000	567,000
National Round Table on the Environment and the Economy—				
Program expenditures	40		159,000	81,000
Public Service Staff Relations Board—				
Program expenditures	65		15,000	220,000
Security Intelligence Review Committee—				
Program expenditures	70			143,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1	7,963,311	1,007,536	31,133,000
Translation Bureau Revolving Fund	S	622,795		
Consulting and Audit Canada Revolving Fund	S	219,576		
Communication Canada—				
Program expenditures, grants and contributions	20		172,000	918,000
Office of Indian Residential Schools Resolution of Canada—				
Program expenditures, grants and contributions	22a			87,000
Solicitor General—				
Department—				
Operating expenditures	1		120,300	931,000
Canadian Security Intelligence Service—				
Program expenditures	10		176,250	2,966,000
Correctional Service—				
Operating expenditures, grants and contributions	15	9,700,000	901,741	43,569,000
National Parole Board—				
Program expenditures and contributions	25	100,000	110,000	1,776,000
Office of the Correctional Investigator—				
Program expenditures	30	154,047		71,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35		644,543	15,757,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			29,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50		137,640	194,000
Transport—				
Department—				
Operating expenditures	1	3,708,252		18,459,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

		Amounts transferred from Treasury Board		
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		$	$	$
Canadian Transportation Agency—				
Program expenditures	30		136,200	1,260,000
Civil Aviation Tribunal—				
Program expenditures	35			35,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		3,917,369	3,531,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1		10,000	13,821,000
Veterans Review and Appeal Board Program—				
Program expenditures	15	53,000	77,236	293,000
Total		79,853,596	27,205,468	725,121,000

SECTION 13

2002-2003
PUBLIC ACCOUNTS OF CANADA

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